

# Mt. Pleasant Church Organization Design and Manual of Operations

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## **Draft 8**

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# Mt. Pleasant Church Organization Design and Manual of Operations

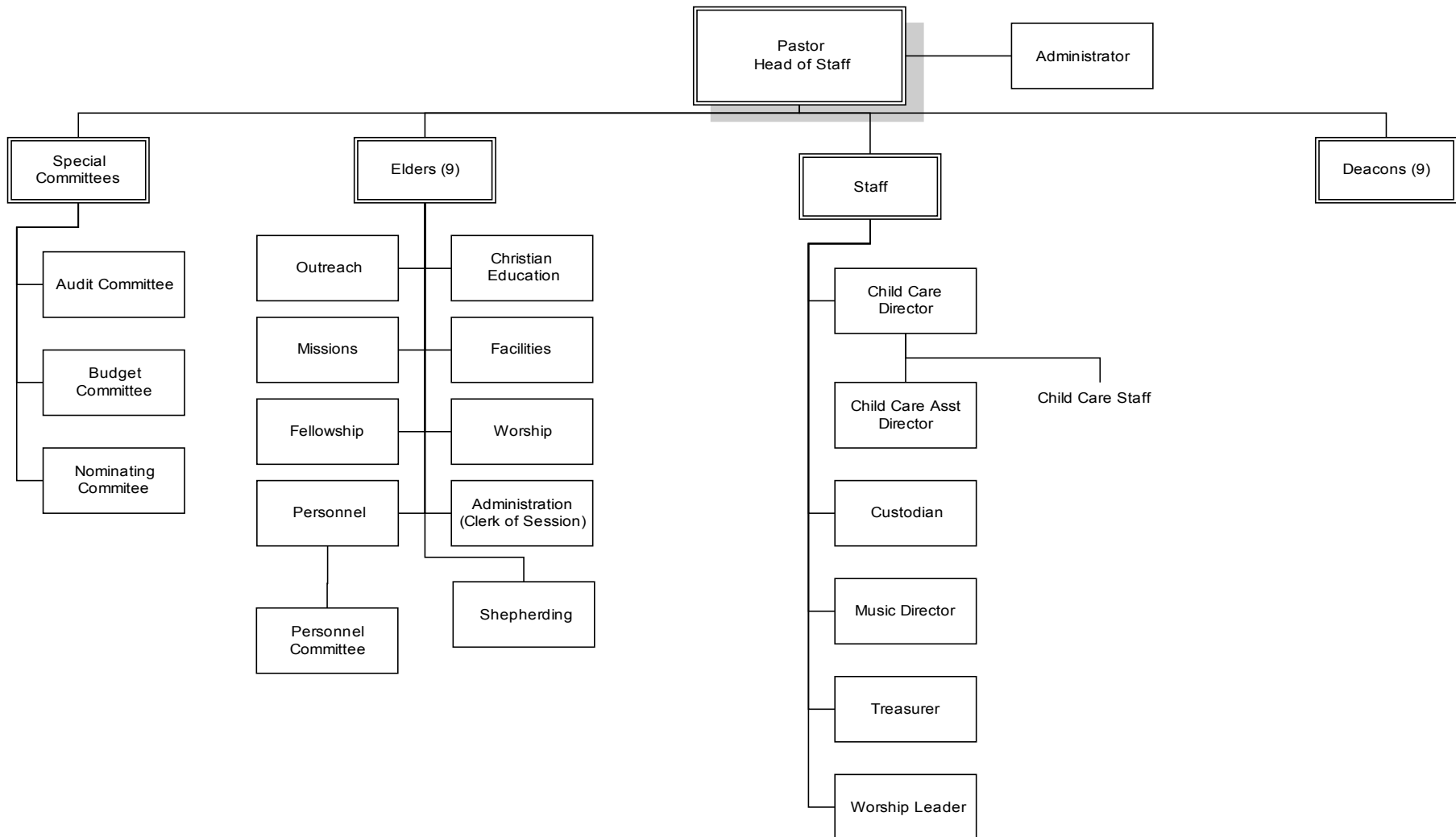
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# Mt. Pleasant Church Organization Design and Manual of Operations

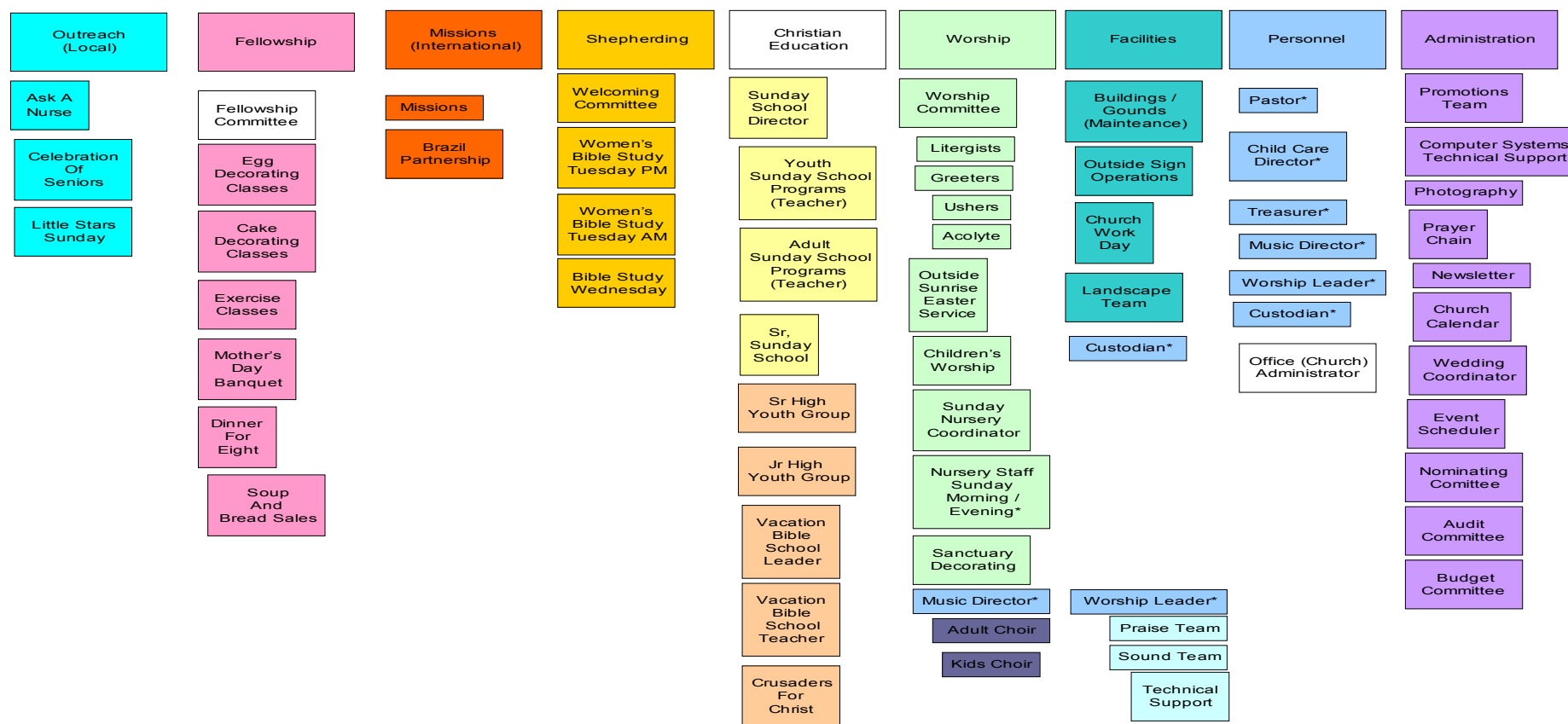
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## Organization Design



# Mt. Pleasant Church Organization Design and Manual of Operations

We need to determine if these are required to be documented... It seems to be important to the congregation to know what we have going on and how they can get involved. Most of these are “un-official” committees. We should define, or have the respective chair define the Job / Role and then make these publicly available.



## **The Office of Elder**

### ***The Scriptural Witness – the Office of Elder***

- A. *The Origins of the Office* - The office of elder was present in the governance of the Old Testament Israelites from the very beginning. For example see Exodus 3:16ff, “Go, assemble the elders of Israel and say to them....” It is not surprising that under the New Covenant the Church also ordered itself in this way.
- B. *Qualifications for elder* – “Here is a trustworthy saying: If anyone sets his heart on being an overseer, he desires a noble task. Now the overseer must be above reproach, the husband of but one wife, temperate, self-controlled, respectable, hospitable, able to teach, not given to drunkenness, not violent but gentle, not quarrelsome, not a lover of money. He must manage his own family well and see that his children obey him with proper respect. (If anyone does not know how to manage his own family, how can he take care of God’s church?) He must not be a recent convert, or he may become conceited and fall under the same judgment as the devil. He must also have a good reputation with outsiders, so that he will not fall into disgrace and into the devil’s trap.” See also: Titus 1:5-9.
- C. *The responsibilities of an elder* – “To the elders among you, I appeal as a fellow elder, a witness of Christ’s sufferings and one who also will share in the glory to be revealed: Be shepherds of God’s flock that is under your care, serving as overseers – not because you must, but because you are willing, as God wants you to be; not greedy for money, but eager to serve; not lording it over those entrusted to you, but being examples to the flock. And when the Chief Shepherd appears, you will receive the crown of glory that will never fade away” 1 Peter 5:1-4.

### ***The Eldership in the Book of Order***

#### **G-6.0300 Elders**

##### *6-6.0301 Scriptural Practice*

As there were in Old Testament times elders for the government of the people, so the New Testament Church provided persons with particular gifts to share in governing and ministry.

##### **G-6.0302 Governmental Responsibilities**

Elders are chosen by the people. Together with ministers of Word and Sacrament, they exercise leadership, government, and discipline and have responsibilities for the life of a particular church as well as the church at large, including ecumenical relationships. They shall serve faithfully as members of the session. When elected commissioners to higher governing bodies, elders participate and vote with the same authority as ministers of the Word and Sacrament, and they are eligible for any office.

### **G-6.0303 Gifts and Requirements**

Elders should be persons of faith, dedication, and good judgment. Their manner of life should be a demonstration of the Christian gospel, both within the church and in the world.

### **G-6.0304 Specific Responsibilities**

It is the duty of elders, individually and jointly, to strengthen and nurture the faith and life of the congregation committed to their charge. Together with the pastor, they should encourage the people in the worship and service of God, equip and renew them for their tasks within the church and for their mission in the world, visit and comfort and care for the people, with special attention to the poor, the sick, the lonely, and those who are oppressed. They should inform the pastor and session of those persons and structures which may need special attention. They should assist in worship. They should cultivate their ability to teach the Bible and may be authorized to supply places which are without the regular ministry of the Word and Sacrament. In specific circumstances and with proper instruction, specific elders may be authorized by the presbytery to administer the Lord's Supper in accord with G-11.0103z. Those duties which all Christians are bound to perform by the law of love are especially incumbent upon elders because of their calling to office and are to be fulfilled by them as official responsibilities.

## Elder Roles

Each Session member will serve on a committee of his/her choice. S/he is responsible for either being the chair or being the communication link between the Session and the committee. Each committee will present a report for the Session meetings as needed. Each committee shall meet regularly to accomplish its work. Membership on a committee is by interest, commitment, and self-determined ideally, for a one to three year commitment or by project. Each committee will be responsible for maintaining and preserving its' own history by taking minutes, pictures of events etc. Each committee will have a chair and secretary. Once an individual makes a commitment to a committee, regular attendance and active participation is encouraged. Membership on Session Committees is not limited to Session only. Additional membership from congregation and including youth is encouraged. Following is a list of Session Committees:

- Fellowship: Identify and support small group experiences
- Mission: Encourage our congregation to be involved in Mission with our hearts and hands and resources.
- Personnel: Support the staff of the Church, ensuring their accountability and encouraging the fulfillment of their professional and personal goals. Nowhere is discipline mentioned which is the function reserved for the Session. Evaluate staff annually (in writing and signed)
- Christian Education: Evaluate existing programs, create educational experiences for the whole congregation and increase membership in Sunday school.
- Shepherding: Identify, nurture, encourage and increase our membership through marketing and communication.
- Worship: Enrich our congregations worship experience.
- Facilities: Formulate a long-range maintenance/repair/upkeep plan for the building complex and monitor and review building use policies.
- Outreach: Help encourage the existing ministries and programs of the church to think strategically about ways to reach out to the unchurched around us through innovative programs, promotional materials, etc.
- Administration: Manage the Church Operations Manual and develop, with session, the annual operating plan.
- Finance: The committee should evaluate the church's financial operations, reports, policies, and procedures.



## **Missions Elder**

### ***Budget***

10% of all Unified Fund contributions are designated for Missions/outreach. The missions budget contains a number of designated missions expenditures. This budget is prepared by the mission elder and approved by session each January. The undesignated portion in excess to this designated mission budget is placed in the discretionary outreach fund. The Outreach elder has responsibility for this portion of the budget, to be used for any mission or outreach projects session chooses to fund.

### ***Jobs / Roles***

#### **Individual Job Description**

Missions Elder

Responsible To: Session

Duties:

- Present a budget for designated missions spending to session each January.
- Handle all missions' correspondence, maintain contact with all existing missionaries and continually evaluate the appropriateness and effectiveness of these ministries.
- Maintain/improve the mission board in the narthex.
- Inform the congregation of its mission work through regular (quarterly?) Minute for Mission presentations, newsletter articles, etc.
- Encourage the involvement of the congregation in missions through short term missions opportunities – locally, regionally, or even internationally.
- Recruit and delegate responsibilities to a missions team to accomplish some or all of these tasks.

Skills:

- A passion to further Christ's kingdom throughout the world
- A heart for the needs of others
- Skills in administration, organization, delegation a plus.
- To be able to accept others and their cultural differences as we are all God's children.

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### **Committees:**

List the Various Committees that report into Missions:

Committee Name:

Purpose:

Responsible To:

Tasks:

Resources:

### **Committee Members Job Description**

Job Name:

Responsible To:

Duties:

Skills:

Time Required:

## **Fellowship Elder**

### ***Budget***

### ***Job / Roles***

#### **Individual Job Description**

Fellowship Elder

Responsible To: Session

Duties:

- To chair the fellowship team (quarterly?)
- To recruit fellowship team members
- To plan the annual church calendar of fellowship events in collaboration with the fellowship team.
- To delegate responsibilities in order to effectively encourage ongoing fellowship among the members and attendees of our church (as well as helping provide a safe context for the inclusion of those outside the congregation).

Skills:

- A willingness to serve,
- An aptitude for planning and administration.

#### **Committees:**

List the Various Committees that report into Fellowship:

Committee Name: Fellowship Committee

Responsible To: Fellowship Elder

It is appropriate for any group or ministry whose primary focus is on encouraging Christian fellowship to report to the session via the fellowship elder. This includes not only dinners and banquets, but also ministries centered around some activity or skill that are also intended to promote Christian fellowship. Ultimately the session is responsible for support, report, review, and control for all ministries of the church, yet the fellowship elder will be the primary conduit for ministries such as: Egg Decorating Classes, Cake Decorating Classes, Aerobics Meetings, Dinner For Eight, Soup and Bread Sales, etc. The fellowship elder is not expected to attend all such functions or to be directly involved in the planning of such ministries, but should identify and maintain contact with the chairperson of each of these committees/ministries to enable effective communication and ministry.

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Committee Members Job Description

Job Name: Fellowship Team Member

Responsible to: Fellowship Elder

Duties:

- To attend planning meetings as scheduled (quarterly?),
- To take responsibility for a particular fellowship event or activity,
- To serve as able at fellowship events.

Skills:

- A willingness to serve,
- An aptitude for planning and worker recruitment.

Time Required:

## **Facilities Elder**

### ***Budget***

### ***Job / Roles***

#### **Individual Job Description**

Facilities Elder

Responsible To: Session

Duties:

- Organize and maintain ongoing oversight over a facilities committee of those willing and able to help care for the church building and grounds.
- Maintain regular contact and coordination of efforts with the church custodian to ensure that facilities are properly cleaned and maintained.
- Maintain communication with Childcare and all other ministries concerning building use and needs.
- Prioritize projects and goals for facilities maintenance and improvements in coordination with the facilities committee and the session.
- Delegate as many tasks as possible to as many congregational members as possible to both accomplish the many necessary tasks and to broaden involvement as much as possible.

Skills:

- Knowledge and experience in maintenance or facility care.
- Good organizational skills
- The ability to plan and to delegate.

#### **Committees:**

List the Various Committees that report into Facilities:

Committee Name:

Purpose:

Responsible To:

Tasks:

Resources:

It is appropriate for any group or ministry involving the church facilities to report to the session via the facilities elder. Ultimately the session is responsible for support, report, review, and control for all ministries of the church, yet the facilities elder will be the primary conduit for ministries such

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as: The Facilities Committee, Church Work Days, The Landscape Ladies, as well as all of the work and purchasing of the custodian. All facilities planning groups, such as for large projects will likewise be report via the facilities elder. The facility elder is not expected to attend all meetings or to be directly involved in the planning of all such ministries, but should identify and maintain contact with the chairperson of each of these committees/ministries to enable effective communication and ministry.

### **Committee Members Job Description**

Job Name: Class Room Set-up

Responsible To: Christian Education / Facilities Elder

Duties:

- Set-up / Breakdown for Sunday School and Children's Worship

Skills:

- ...

Time Required:

## **Christian Education Elder**

### ***Budget***

### ***Job / Roles***

#### **Individual Job Description**

Christian Education Elder

Responsible To: Session

Duties:

- Responsible for the oversight of the Christian Education venues

Skills:

- Willingness to serve in this ministry
- Organizational
- Teaching
- Recruitment

#### **Committees:**

List the Various Committees that report into Christian Education:

Committee Name:

Purpose:

Responsible To:

Tasks:

Resources:

#### **Committee Members Job Description**

Job Name: Sunday School Director

Responsible To: Christian Education Elder

Duties:

- Suggest and order Sunday School curriculum
- Recruit teachers for all age levels
- Recruit and line-up substitute teachers for weekly Sunday classes
- Recruit and line-up substitute teachers for summer classes (so regular teachers can have a break).
- Assign someone to be one-on-one with 'special needs' child that requires extra attention on a weekly basis.
- Be prepared to teach a class or rearrange class groups on short notice.
- Make copies on Sunday morning for teachers that need copies for their lessons.

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- Order prizes for Bible Memory verse Sunday
- Purchase supplies for Special Events – Easter egg hunt, Rally Day, quarterly parties
- Make suggestions for children's Christmas tree (narthex) ornaments
- Purchase required supplies for Christmas tree ornaments

Skills:

Time Required:

### Classes

List the various classes that report into Christian Education:

**1. Class Name:** New Elder Orientation – Annually

- **Purpose** – To provide the basis of responsibilities and skills required for Elder's common duties
- **Responsible to** - Christian Education Elder
- **Tasks** – Organize/Coordinate training session(s) and church building walk-thru
- **Resources** – Pastor, previous/Current Elders, facilities personnel

**2. Class Name:** Adult New Church Members Class – As needed, at least once per year

- **Purpose** – To provide the knowledge required to become a member of Mt. Pleasant Church
- **Responsible to** - Christian Education Elder
- **Tasks** – Organize/Coordinate/Teach class material
- **Resources** – Pastor, Previous/Current Adult New Church Members Class teacher, Presbytery, respective web sites

**3. Class Name:** Adult Sunday School Program – Weekly

- **Purpose** – To provide/plan the curriculum for Adult Sunday School
- **Responsible to** - Christian Education Elder
- **Tasks** – Organize/Coordinate/Recruit/Schedule teacher(s), provide/suggest curriculum
- **Resources** – Pastor, Previous/Current Adult Sunday School Class teachers, Presbytery, respective web sites



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- 4. Class Name:** Children/Youth Sunday School Program – Weekly
- **Purpose** – To provide/plan the curriculum for Adult Sunday School
  - **Responsible to** - Christian Education Elder
  - **Tasks** – Organize/Coordinate/Recruit/Schedule teacher(s), provide/suggest curriculum
  - **Resources** – Pastor, Previous/Current Adult Sunday School Class teachers, Presbytery, respective web sites
- 5. Class Name:** Vacation Bible School (VBS) – Annually
- **Purpose** – To teach church and community children (ages 3 thru 6<sup>th</sup> grade) about God in the Father, Jesus, Holy Spirit; and how they are alive in us and our world today
  - **Responsible to** - Christian Education Elder
  - **Tasks** – Organize/Coordinate/Recruit/Schedule teacher(s), provide/suggest curriculum, aid in preparing materials and facilities
  - **Resources** – Pastor, Previous/Current Adult Sunday School Class teachers, Presbytery, respective web sites
- 6. Class Name:** Communion Education Class – Bi-annually
- **Purpose** – To teach church youth (grades 4 thru 6) about God's covenant with man in both the Old and New Testaments; Jesus taught the covenant of the New Testament; why and how we receive communion today
  - **Responsible to** - Christian Education Elder
  - **Tasks** – Coordinate this class time with the respective Sunday School teacher(s) to have this integrated into the Sunday School curriculum; create a standard curriculum for this class
  - **Resources** – Pastor, Previous/Current Communion Class teachers, Presbytery, respective web sites
  - **Schedule** – Place into the curriculum of the Sunday School class
- 7. Class Name:** Youth/Teen New Member Class – Bi-annually
- **Purpose** – To teach church youth (Sr. High ages) the requirements and responsibilities of becoming a member of Mt. Pleasant Church
  - **Responsible to** - Christian Education Elder
  - **Tasks** – Coordinate this class time with the respective Sunday School teacher(s) to have this integrated into the Sunday School curriculum; create a standard curriculum for this class
  - **Resources** – Pastor, Previous/Current Communion Class teachers, Presbytery, respective web sites
  - **Schedule** – Place into the curriculum of the Sunday School class

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**8. Class Name:** Acolyte Class – Bi-annually: Should also be included under Worship

- **Purpose** – To teach church youth (grades 4 thru 6) the Biblical background of the Acolyte and the responsibilities of the ministry
- **Responsible to** - Christian Education Elder
- **Tasks** – Coordinate this class time with the respective Sunday School teacher(s) to have this integrated into the Sunday School curriculum; create a standard curriculum for this training
- **Resources** – Pastor, Previous/Current Communion Class teachers, Presbytery, respective web sites
- **Schedule** – Place into the curriculum of the Sunday School class

## **Personnel Elder**

### ***Budget***

### ***Job / Roles***

#### **Individual Job Description**

Personnel Elder

Responsible To: Session

Duties:

- Chair the Personnel Committee

Skills:

- Keep confidences
- Be supportive of people and the church
- Open minded
- Fairhanded
- Reasonable
- Well-balanced

Time Required:

Quarterly mandatory meetings

Ad-hoc meetings as required

#### **Committees:**

List the Various Committees that report into Personnel:

Committee Name: Personnel

Purpose: An orderly, focused and considerate way for session to build a healthy work environment. The committee shall make recommendations to the session of policies, procedures, and practices that anticipate outcomes before they happen. The committee shall provide counsel and support for the staff. The committee is a place where issues can be dealt with before there are any personal situations.

Responsible To: Session Elder / Session

Membership:

3-Year Terms

Four Persons: One from session, whom shall be appointed chair by the session, and three members of the congregation. All members are appointed by the session. No one may serve more than two consecutive terms.

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Meetings:

The committee shall meet at least quarterly and on the call of the chairperson or pastor. The agenda for each meeting shall be set by the chairperson and the pastor jointly. No meeting will take place without the pastor present, unless the pastor is notified and informed of all agenda.

Tasks:

- Recommend to session position descriptions for all staff.
- Review and recommend to session compensation packages for all staff.
- Recommend to session Personnel policies.
- Encourage professional growth and development for all staff.
- Recommend to session ways to manage risk liabilities related to work staff.
- Implement a plan of equal employment opportunities, developed in consultation with the presbytery and approved by the session.
- Provide for a review process for all staff to assist in work planning.
- Act as a support group for the pastor and other members of the staff.
- Confer with the pastor on any important issues of concern.

Resources:

Guidelines for Sessions Personnel Committees

## **Committee Members Job Description**

Job Name: Personnel Committee Member

Responsible To: Personnel Committee / Session

Duties:

- Develop Staff Position Description
- Develop Personnel policies
- Develop work planning, annual review, and professional development processes.

Skills:

- Passion for helping people reach their goals / objectives

Time Required:

- Quarterly Meetings
- Ad-hoc meetings as required
- Personal time to work on policies, job descriptions, and reviews

## **Worship Elder**

### ***Budget***

### ***Job / Roles***

#### **Individual Job Description**

Job: Worship Elder

Responsible To: Session

Duties:

- Together with the pastor, to hold quarterly worship team meetings with as many of the key worship leaders as possible – praise team, pianist, sound, ushers, liturgists, etc., for the purpose of brainstorming, troubleshooting, and mutual education.
- To serve as a conduit between the session and key worship leaders concerning all issues related to the ongoing worship of the church.

Skills:

- A willingness to serve,
- An aptitude for planning and administration.

#### **Committees:**

It is appropriate for any group or ministry whose primary focus involved in the worship services to report to the session via the worship elder. Ultimately the session is responsible for support, report, review, and control for all ministries of the church, yet the worship elder will be the primary conduit for ministries such as: The Worship Planning Team, Liturgists, Greeters, Ushers, the Acolyte Program, Children's Worship, the Nursery, the Sanctuary Decorating team, the Adult Choir, the Children's Choir, the Praise Team, the Sound Team, etc. The worship elder is not expected to attend all meetings or to be directly involved in the planning of such ministries, but should identify and maintain contact with the chairperson of each of these committees/ministries to enable effective communication and ministry.

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List the Various Committees that report into Worship:

Committee Name: Worship Planning Committee

Purpose:

Responsible To:

Tasks:

Resources:

Committee Name: Worship Team

Purpose:

Responsible To:

Tasks:

Resources:

## **Committee Members Job Description**

### **Worship Planning Committee Job Description**

Job Name: Worship Planning Committee Member

Responsible to: Session, through the Worship Elder

Duties:

- To attend planning meetings as scheduled
- To plan the Sunday morning worship services in coordination with the pastor, choir director, and any other leaders or volunteers involved in Sunday morning worship.
- The worship planning committee will be responsible for the picking of hymns, calls to worship, organization of special readings, etc. The planning committee will insure that all information is conveyed to those who need this information, including those who publish the church bulletin, those who prepare Sunday morning slides, etc. The pastor has the right to modify all songs choices and other worship plans in view of his specific worship plans for a particular service.

Skills:

- A willingness to serve,
- A heart for worship,
- A willingness to continually learn.

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**Worship Team Job Description**

Job Name: Worship Team Member

Responsible to: Session, through the Worship Elder

Duties:

- To attend worship team meetings as scheduled (usually quarterly)
- To engage in continuing education concerning worship in order to increase in effectiveness in leadership.
- To help encourage the unity of the various worship entities.
- A willingness to constructively critique, brainstorm, examine our worship in order to help pursue the goal of growing worship excellence.

Skills:

- A willingness to serve,
- A heart for worship,
- A willingness to continually learn.

## **Outreach Elder**

### ***Budget***

10% of all Unified Fund contributions are designated for Missions/outreach. The missions budget contains a number of designated missions expenditures. This budget is prepared by the mission elder and approved by session each January. The undesignated portion in excess to this designated mission budget is placed in the discretionary outreach fund. The Outreach elder has responsibility for this portion of the budget, to be used for any mission or outreach projects session chooses to fund.

### ***Job / Roles***

#### **Individual Job Description**

Outreach Elder

Responsible To: Session

##### Duties:

- Serve as official conduit for all requests for expenditure from the Discretionary outreach fund.
- Work to encourage members of the congregation to brainstorm and implement ways to reach out to the community with the good news of Jesus Christ.
- Help encourage the existing ministries and programs of the church to think strategically about ways to reach out to the unchurched around us through innovative programs, promotional materials, etc.
- To appoint a chair, or maintain contact with the chairperson, of all outreach ministries of the church.
- To encourage the development and implementation of one community “class” per year – parenting, finance, marriage enrichment, the Alpha program, are good possible topics. The purpose of these classes is to provide a safe entry point to the community of faith while providing a needed and valuable community service.
- Work closely with the promotional team to insure that the website, promotional materials, etc. are being best utilized for effective outreach.

##### Skills:

- A heart for the lost.
- A passion for reaching out to others in need.
- Skills in administration, organization, delegation.
- Imagination, passion for building Christ’s kingdom.



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**Committees:**

List the Various Committees that report into Outreach:

Committee Name:

Purpose:

Responsible To:

Tasks:

Resources:

**Committee Members Job Description**

Job Name:

Responsible To:

Duties:

Skills:

Time Required:

## **Shepherding Elder**

***Budget - Currently no budget.***

### ***Job / Roles***

#### **Individual Job Description**

Shepherding Elder

Responsible To: Session

##### Duties:

- Work to encourage the congregation to brainstorm and research ideas for better member/attender involvement and integration.
- Plan an annual “Job Fair” to encourage contact between ministry areas and our members/attenders.
- Maintain an awareness of and encourage involvement in the churches existing groups and ministries.
- Maintain contact with the leaders of all small group ministries and encourage the leaders of these ministries to develop proactive and intentional efforts to involve those who are not “tied in.”
- Encourage the formation of new small group offerings and encourage involvement – a system to increase involvement.

##### Skills:

- A love for people
- Ability to help others in discerning gifts and talents.
- Skills in administration, organization, delegation.
- Imagination, passion for building Christ’s kingdom.

Time Required:

#### **Committees:**

It is appropriate for any small group or ministry to report to the session via the shepherding elder. Ultimately the session is responsible for support, report, review, and control for all ministries of the church, yet the shepherding elder will be the primary conduit for ministries such as: The Welcoming Committee, Women’s Bible Studies, Men’s Fellowship, Wednesday Night Bible Study, etc. The shepherding elder is not expected to attend all such functions or to be directly involved in the planning of such ministries, but should identify and maintain contact with the chairperson of each of these committees/ministries to enable effective communication and ministry.

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List the Various Committees that report into Shepherding:

Committee Name:

Purpose:

Responsible To:

Tasks:

Resources:

### **Committee Members Job Description**

Job Name:

Responsible To:

Duties:

Skills:

Time Required:

## **Administration Elder**

### ***Budget –***

### ***Job / Roles***

#### **Individual Job Description**

Administration Elder  
Responsible To: Session  
Duties:  
Skills:  
Time Required:

#### **Committees:**

List the Various Committees that report into Administration:

Committee Name:  
Purpose:  
Responsible To:  
Tasks:  
Resources:

#### **Committee Members Job Description**

Job Name:  
Responsible To:  
Duties:  
Skills:  
Time Required:

## **Administrator timeline**

### **January**

Session should be:

- approving the budget
- approving the designated mission budget
- writing reports for February's congregational meeting
- establishing/prioritizing goals for the coming year
- plan major fellowship events, add to church calendar
- At the Session meeting the Budget Committee reviews the requests with Session and makes recommendations for funding

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- Groups requesting funding are notified of the proposed budget and asked to respond
- Exit interviews with departing Elders.

### **February**

- At the Session meeting Final budget is presented to Session for approval
- At the Session meeting Final Audit is presented to Session for approval
- All Elders should present an action plan for accomplishing their objectives for the year.

### **June**

- Nominating Committee to Kick-Off
- Budget committee should solicit “special requests” for funding for upcoming budget process

### **August**

- Personnel Committee to Start Pastor Terms of Call

### **September**

- At the Session meeting finalize the pastor’s terms of call by the October congregational meeting.
- The Nominating committee should be presenting the “Final Slate” of candidates to Session

### **October**

- At the Session meeting the Elder openings for the coming year are identified. Elders who wish to change their responsibilities, need to express their desires at this time.
- Election of Officers
- Clerk to notify newly elected Elders to attend the November Session meeting.
- Committee Chairs to contact / follow-up with newly elected Officers
- Audit Committee to Kick-Off

### **November**

- Newly elected Elders to attend the November Session meeting(s).
- At the Session meeting Elder responsibilities for the coming year should be explained, and openings identified.

## **December**

- Early in the month session should be examining new officers for ordination/installation.
- Session should be reviewing the goals and objectives in order to better plan for the coming year.
- Appoint Special Committee Chairs for upcoming year:
  - Budget Committee
  - Audit Committee
  - Finance Committee
  - Nominating Committee
- At the Session meeting any open Elder roles should be assigned, and persons assuming new roles should schedule a meeting with the existing person in that position to review the transition.
- Those responsible for activities that require funding should make requests to the Budget committee by the end of the year
- Review / Approve Staff salary/benefit recommendations
- In the month of December, any departing elder needs to turn in a Congregational Report for that year which will be used as part of the packet for the February congregational meeting.

## Finance Elder

### ***Budget***

### ***Job / Roles***

#### **Individual Job Description**

Finance Elder

Responsible To: Session

Duties:

- Chair the Finance Committee

Skills:

- Keep confidences
- Be supportive of people and the church
- Open minded
- Fairhanded
- Reasonable
- Well-balanced

Time Required:

Quarterly mandatory meetings

Ad-hoc meetings as required

#### **Committees:**

List the Various Committees that report into Personnel:

Committee Name: Finance

Purpose: From the Church By-Laws (To Be Developed / Reviewed)

Section 3.XX. *Finance Committee.* The Finance Committee shall be composed of five (5) members elected by the session consisting of the Treasure, a member of session and three (3) congregation members... The committee should evaluate the church's financial operations, reports, policies, and procedures. The committee should use interviews and firsthand observations to determine, to the best of its ability, the answers to the following questions:

Reports

- Complete financial picture provided by reports

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- Reports made helpful to committee members
- Approved budget included in reports
- Over-budget expenditure approvals in order
- Controls for over expenditures provided
- Policies for restricted funds reviewed
- Restricted funds used according to policy
- ??Regular reports provided on pledge giving to finance committee and pastor??
- Reports provided in timely fashion
- Reports distributed to the appropriate people
- Both a balance sheet and a statement of income and expense prepared

### Administrative

- Church Employer Identification Number obtained
- File for EIN and tax filings safeguarded
- Deed to church property and/or mortgage safeguarded
- Insurance policies safeguarded
- Insurance coverage appears to be adequate
- Prior year insurance policies safeguarded
- Church has separate bond for persons handling money
- Where and how documents are safeguarded noted
- Persons with access noted

### Payroll

- Personnel files kept on individuals
- Personnel files safeguarded and confidential
- Salaries paid according to approval
- Tax forms issued to clergy persons, employed persons, and government
- Payroll tax deposits and timely remittances to government made
- Time sheets filed and approved (not by treasurer)
- Employee benefits paid and current pension \_\_\_\_\_ other \_\_\_\_\_
- Any salary reduction plans noted
- Session/committee approval noted and written documentation in file
- Amount paid to persons on contract/honorarium verified
- Proper 1099 filing of approvals for persons paid for over \$600 paid on contract/honorarium
- Other

The answers received and the judgment of the committee will then affect the sample size of transactions and documentation selected for examination and



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independent verification. The committee shall submit a report to the congregation/corporation at the annual congregational/corporation meeting in February. No member of the Finance Committee, except the Treasurer, shall serve more than three years consecutively.

Responsible To: Session Elder / Session

Membership:

3-Year Terms

Four Persons: One from session, whom shall be appointed chair by the session, and three members of the congregation. All members are appointed by the session. No one may serve more than two consecutive terms.

Meetings:

The committee shall meet at least quarterly and on the call of the chairperson or pastor. The agenda for each meeting shall be set by the chairperson and the pastor jointly. No meeting will take place without the pastor present, unless the pastor is notified and informed of all agenda.

Tasks:

- To Be Developed

Resources:

Guidelines for Session Finance Committees

## **Committee Members Job Description**

Job Name: Finance Committee Member

Responsible To: Finance Committee / Session

Duties:

- To Be Developed

Skills:

- Finance, Budget, Stewardship

Time Required:

- Quarterly Meetings
- Ad-hoc meetings as required
- Personal time to work on policies, etc.

## **Special Committees**

### ***Nominating Committee***

From the Book of Order:

G.14.0201b. Nominations shall be made by a representative nominating committee of active members of the church, which shall itself include both women and men, giving fair representation to persons of all age groups and of all racial ethnic members and persons with disabilities who are members of that congregation. At least two members of this committee shall be elders designated by the session, one of whom shall be currently on the session and serve as moderator of the committee. At least one member of this committee shall be designated by and from the board of deacons, if the church has deacons. Other members of the committee, in sufficient number to constitute a majority thereof (exclusive of the pastor), shall be chosen by the congregation or by such organizations within the church as the congregation may designate, none of whom may be in active service on the session or in active session on the board of deacons. The pastor shall be a member of this committee, serving ex officio and without vote. The nominating committee shall be chosen annually and no member of the committee shall serve more than three years consecutively.

From the Church By-Laws:

Section 3.01. *Nominating Committee.* The nominating committee shall be composed of at least four (4) representatives from the active membership of the congregation/corporation elected at the October congregational/corporation meeting for a term of one year. Two representatives from the Session, and one representative from the Deacons shall be appointed by their respective boards. No member of the nominating committee shall serve more than three years consecutively. The slate of nominees, together with nominations from the floor, shall be voted upon at the October congregational/corporation meeting.

The Nominating Committee is responsible to:

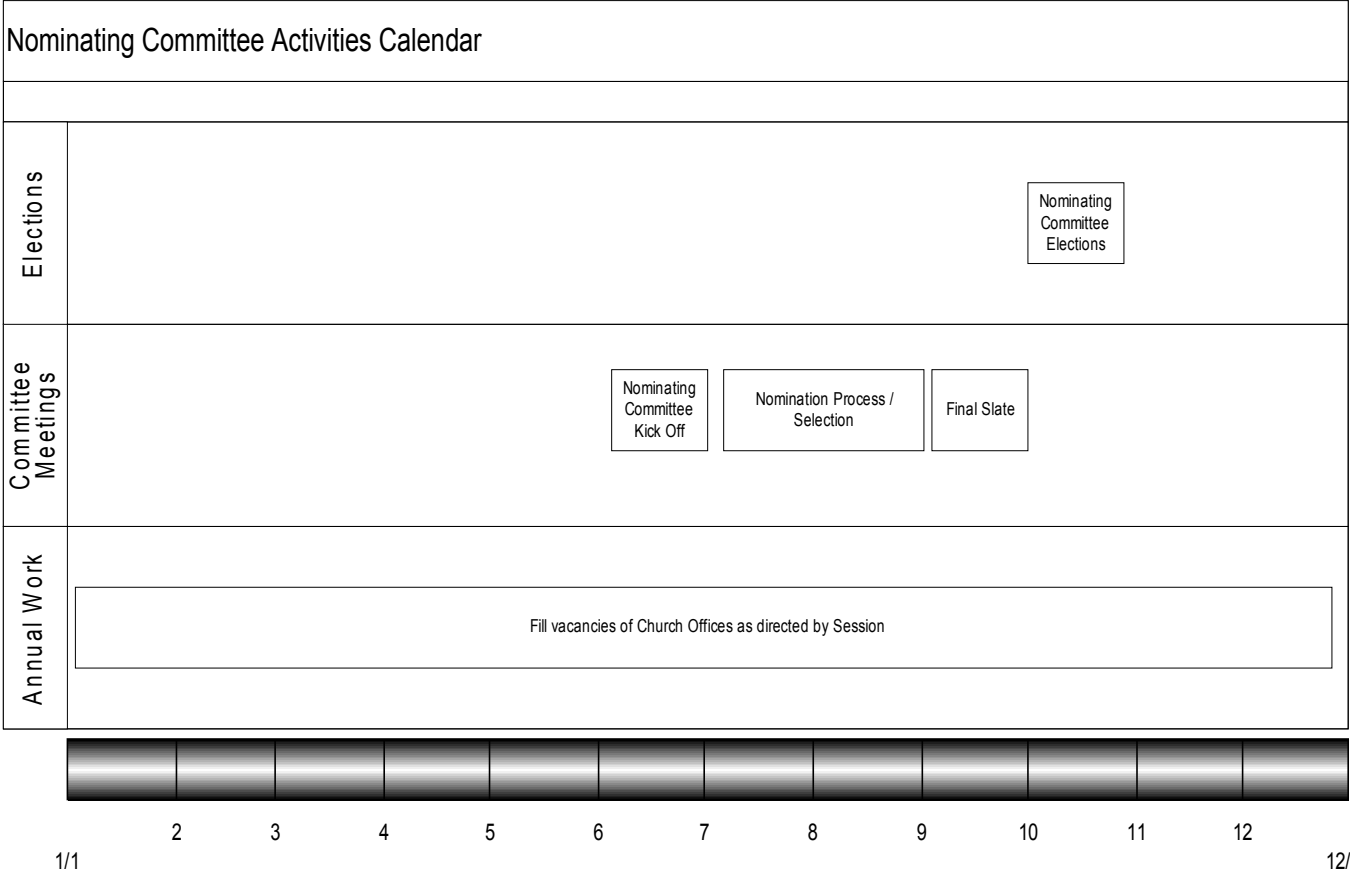
1) Bring a slate of Nominees for the office of elder and deacon to the October congregational/corporation (3 year terms, maximum of 6 consecutive years). The slate will also include nominations for the following year's budget, auditing, and nominating committees (1 year terms, maximum of 3 consecutive years)

2) In addition to the annual work of nominating church officers, the Nominating Committee will also meet as needed to fill vacancies for church committees and offices as directed by the session. These nominations will not be approved by the congregation, but by the session. These include, but are not necessarily limited to:

a. Personnel Committee Members (2 year terms)

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b. Sunday School Superintendent (2 year term)



## ***Budgeting Committee***

### From the Book of Order:

G-10.0102 The session is responsible for the mission and government of the particular church. It therefore has the responsibility

- i. to establish the annual budget, determine the distribution of the church's benevolences, and order offerings for Christian purposes, providing full information to the congregation of its decisions in such matters.

### From the Church By-Laws:

Section 3.02. *Budget Committee.* The Budget Committee shall be composed of three (3) representatives from the congregation/corporation to be elected at the October congregational/corporation meeting for a term of one year, along with the Treasurer, and one (1) representative from the Session. The Budget Committee shall present a realistic budget (considering last year's expenditures) to the Session for its amendment and approval in November. The budget is then to be presented to the congregation/corporation at the annual congregational/corporation meeting in February. The proposed budget can only be changed by the Session. No member of the Budget Committee shall serve more than three years consecutively.

## Budget Development

### Steps for Budget Process

1. Congregational leaders (Leadership Team comprised of the session and congregational leaders) who are concerned for the continuing health of their congregation and for a genuine ministry to people will make plans for the future.
2. Program planning will be an ongoing process which will project both short and long-range goals (Suggestion of 1 year, 3 year and 5 year goals). These goals are for benevolences, programs and operations. This process includes the evaluation on an annual basis of what goals were met, what programs need to be changed and what the goals for the future will be. It is important that the recipients of mission dollars be evaluated for the continuing or increased need for funds. Mission giving can be an excellent form of mission education for the congregation and may encourage increased participation from the members of the congregation. The committee responsible for recommending the mission budget should have a firm conviction of what the goals of mission giving should be for the congregation and by what steps they feel that these goals can be reached. It is important for the Mission Committee to study the Presbytery, Synod and General Assembly mission needs as well as those of local organizations. After completing the study, the committee should make budget requests keeping in mind that the Presbyterian Mission is a top priority.

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Support of local mission projects is very important and should be included, but we must remember that these projects are usually ecumenically supported and only Presbyterians support Presbyterian Mission. The Presbyterian connectional system provides for combining our mission dollars so that we can do more together than we can do alone. Note: Information about General Assembly Mission is available from Mission Funding of General Assembly and from the Directed Mission Support Book

3. Goals are recommended to committees for action. Committees make budget requests to the Budget Committee.

4. The Budget Committee will project the income for the new year based on current giving, membership, and other sources of income such as investment income and rental income.

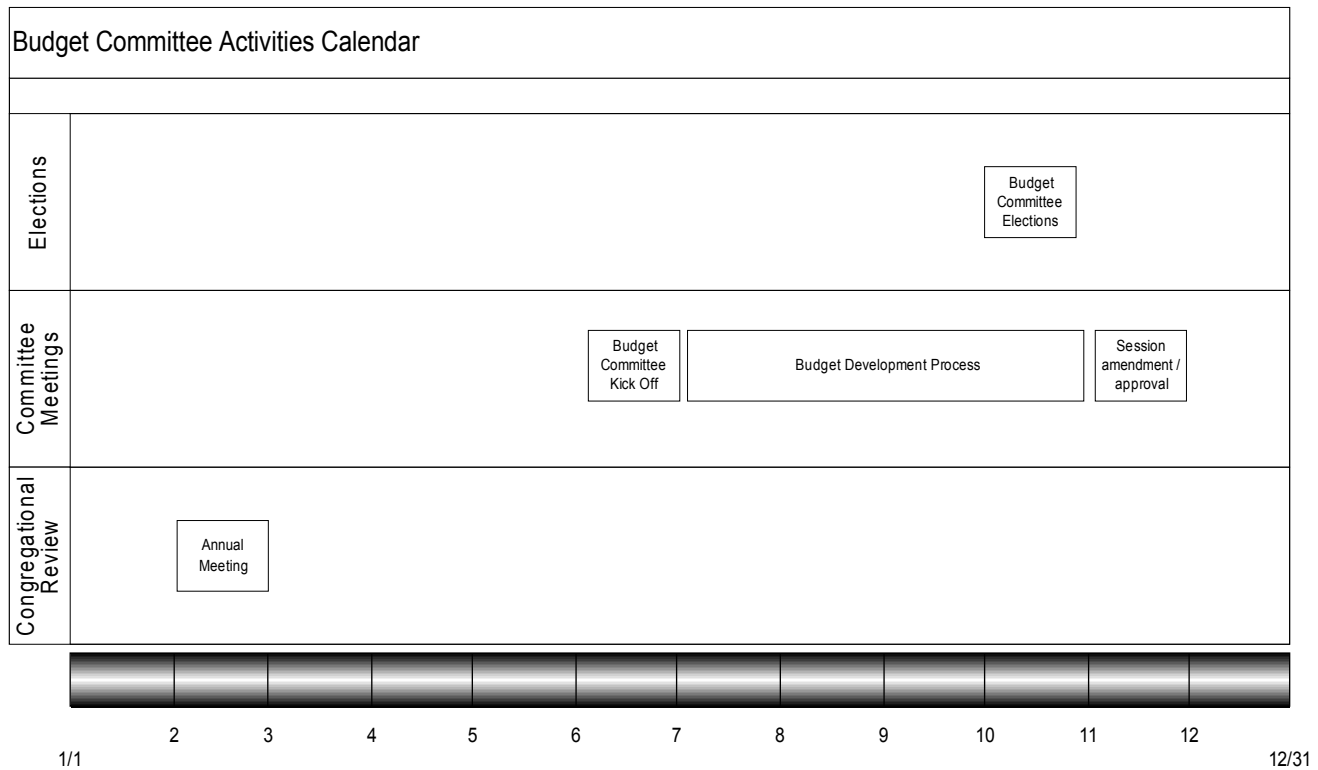
5. The annual stewardship drive is held and pledges are made. NOTE: Financial Campaign Materials including Financial Commitment Cards, sermons, children's sermons, worship resources, Stu Bear Materials, etc. are published by Stewardship Education Team and available from this office or Presbyterian Distribution Center. Many of the materials are free or available for a nominal charge or shipping costs.

6. The Session Personnel Committee holds annual reviews and recommends salary packages for all personnel to the Budget Committee

7. Using the goals that were set, committee requests, personnel recommendations along with the budget projections and pledges, the Budget Committee forms a budget.

8. The proposed budget goes to the session for approval for all items except the clergy terms of call (salary packages).

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## ***Audit Committee***

### From the Book of Order:

#### G-10.0401 Finances

The treasurer shall be elected annually by the session, if permitted by the state in which the church is located, and his or her work shall be supervised by the session, or by specific assignment to the board of deacons or trustees. Those in charge of the various funds in the church shall report at least annually to the session, and more often when requested. The following minimum standards of financial procedure shall be observed:

- a. The counting and recording of all offerings by at least two duly appointed persons, or a fidelity bonded person;
- b. The keeping of adequate books and records to reflect all financial transactions, open to inspection by authorized church officers at reasonable times;
- c. Periodic reporting of the financial activities to the board or boards vested with financial oversight at least annually, preferably more often;
- d. A full financial review of all books and records relating to finances once each year by a public accountant or public accounting firm or a committee of members versed in accounting procedures. Such auditors should not be related to the treasurer (or treasurers). Terminology in this section is meant to provide general guidance and is not intended to require or not require specific audit procedures or practices as understood within the professional accounting community.

### From the Church By-Laws:

Section 3.03. *Auditing Committee.* Committee members should be versed in accounting procedures, and should not be related to the Treasurer. The Auditing Committee shall be composed of three (3) members elected from the congregation/corporation at the October congregational/corporation meeting. This committee shall be responsible to audit all records of the Treasurer (except for the individual giving records), and any other books and records the Session assigns to them. The committee shall submit a report to the congregation/corporation at the annual congregational/corporation meeting in February. No member of the Auditing Committee shall serve more than three years consecutively.

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### Internal Audit

An internal audit is normally conducted by a committee of members of the church. Sessions shall establish an auditing committee in conformity with the by-laws of the church and the laws of the state.

In most situations, particularly the medium or small size congregation, the audit will be internal and on a volunteer basis due to the cost of an external audit. Nonetheless, this should be done in a systematic manner by the best qualified individuals available within or to the congregation.

Those congregations with large trust accounts and/or large real estate holdings or those proposing to build or expand their facilities by loans on the property will find that an external audit by a qualified auditing firm may be required and is to their advantage.

Before deciding which style of audit to have, it should be understood that neither the compensated auditor nor the volunteer team is able to guarantee the accuracy of the financial records. The auditors are only able to review the financial data supplied to them and from that issue an opinion that the balance sheet and statement of operations fairly represent the conditions of the congregation and related organizations.

The treasurer of the church or the treasurer of any of the related organizations should not serve on the audit committee but should be available for consultation during the audit process. The size of the congregation, and the number of organizations that maintain their own accounts, would determine the number necessary to serve on the committee so that it is not too small to do a large task.

The audit committee should review and determine how the audit program will be used in making the audit. It is suggested that they do a testing process and not re-do the account for the period being audited. The testing should be done at various times during the period to determine the accuracy of the entries.

In order to complete an adequate audit, the following areas should be included in the audit procedure, plus any others that are deemed appropriate for the particular situation.

A. Cash Receipts: The committee should review the procedures used to record receipts, how the Sunday offering is counted and tallied, and how other organization treasurers receive and account for funds. Time is very important in recording receipts; either the Sunday offering or mail receipts, and a test check should be made to determine if the funds have been recorded on a timely basis. A check should also be made when designated funds are received to insure that they are properly credited and disbursed according to the wishes of the donor. Several of the individual contribution records should be tested to determine if all contributions have been properly recorded.



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**B. Cash Disbursements:** Copies of the budget adopted by the session for the period being audited should be made available to the committee along with any adjustments that were made during the period. With this basic document the committee can then determine if disbursements, either by cash or by check, have been properly charged the budget category. If there have been disbursements not related to a budget item, then the session's authority for the disbursement should be obtained from the minutes of the session.

If there are items in the terms of call of the clergy or other staff which are permitted to accumulate from one year to the other, it should be determined that these funds are being properly escrowed for future use with the limits established for the particular kind of funds. An audit check of current terms of call for clergy and other employment agreements for other staff should be reviewed to determine if the full obligation of the commitment has been met, i.e. all pension and/or annuity premiums paid, continuing education allowance paid or escrowed, social security paid, etc.

**Verification of Bank Statements:** Verification of bank statements should be done by the audit committee so that the statement can be reconciled with the cash receipts and disbursements.

**Securities and Investments:** If the congregation has securities and investments, an annual inventory should be made and be a part of the audit report so that all securities and other financial instruments are accounted for at least once each year. The committee should also determine that all coupons on bonds, etc. have been redeemed.

**Debt Amortization:** To help in determining the financial condition of the congregation, the amortization schedule for all debts of the congregation should be reviewed to determine that the payments have been made on time, and a written verification should be obtained from the lender to insure that the balances shown on the church records agree with those of the lender.

**Petty Cash:** As soon as practical after the close of the books for the period to be audited, a member of the committee should physically count the petty cash as these funds are a part of those to be accounted for by the audit.

**Membership Contribution Records:** The final statement for the year should be sent by the audit committee and/or the committee may send a letter advising the individual donor that any discrepancies should be reported to the audit committee. Spot testing should also be done to determine that the entries have been properly recorded.

**Insurance Policies:** If no other committee or board is charged with the review of the adequacy of the insurance coverage, this may very well be assigned to the audit committee. With the rapidly escalating costs for replacement, and the incidents of vandalism, thefts, etc, all insurance policies should be reviewed by competent officers to

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determine the adequacy of the coverage and the reasonableness of the premiums being paid. Insurance brokers are a good resource for reviewing adequacy of coverage and will gladly provide proposals of costs. This needs to be done annually.

See the Chapter on Insurance and Risk Management for complete information.

After the committee has completed their various assigned tasks, the committee should meet as a whole and go over the work of each member, and then either as a committee or 2 or 3 members, prepare a report or letter to the session advising of the findings. This should include any recommendations that would enable a better accounting and understanding of the monthly reports, and what steps would make it easier for the next audit committee.

The audits of the accounts of the congregation are very important to determine the financial condition of the congregation and to give the members the trust that their giving is being taken care of in a businesslike manner.

When the report of the audit committee is received by the session, and the report has been included in the session minutes, and the assignments of any recommendations for change in methods have been made, there should be a word of thanks to the audit committee, not only in the session minutes, but in any newsletter which might go to each member. This will not only make the committee members feel that their work was necessary and the task worthwhile, but will be a trust factor for the membership.

Audit committees may also audit management procedures and investments and remind the session of other items such as personnel policies, church usage policies, by-laws, etc. which might need to be reviewed and updated.

[illegible]

## **Elder Exit Interview**

Name: \_\_\_\_\_

Years of Service: \_\_\_\_\_ to \_\_\_\_\_

Is this your first term as Elder: Yes / No

What is your area of Ministry: \_\_\_\_\_

1. Beginning/Arriving status of this Ministry:
  
  
  
  
  
  
  
  
  
  
2. Ending/Leaving/Current status of this Ministry:
  
  
  
  
  
  
  
  
  
  
3. Ministry Programs/Projects in progress:
  - (Starting point for next Elder of this ministry)
  
  
  
  
  
  
  
  
  
  
4. Suggestions for progressing this Ministry:
  
  
  
  
  
  
  
  
  
  
5. Other areas/projects I have in progress:
  - Current status:
  
  
  
  
  - Tasks to completion:
  
  
  
  
  
  
  
  
  
  
6. Ministries/Projects I would like to continue after my term:

## **Elder Transition Process**

### **October:**

1. At the Session meeting the openings for the coming year are identified. Elders who wish to change their responsibilities, need to express their desires at this time.
2. Election of Officers
3. Clerk to notify newly elected Elders to attend the November Session meeting.

### **November:**

1. At the Session meeting Elder responsibilities for the coming year should be explained, and openings identified.

### **December:**

1. At the Session meeting any open roles should be assigned, and persons assuming new roles should schedule a meeting with the existing person in that position to review the transition.
2. Those responsible for activities that require funding should make requests to the Budget committee by the end of the year.
3. In the month of December, any departing elder needs to turn in a Congregational Report for that year which will be used as part of the packet for the February congregational meeting.

### **January:**

1. At the Session meeting the Budget Committee reviews the requests with Session and makes recommendations for funding.
2. Session should assign priorities for the coming year.
3. Groups requesting funding are notified of the proposed budget and asked to respond.
4. Exit interviews with departing Elders.

### **February:**

1. At the Session meeting Final budget is presented to Session for approval
2. All Elders should present an action plan for accomplishing their objectives for the year.

### **Ongoing:**

1. Each month committees are to provide an e-mail copied to all session members updating the status of their priorities and any additional activities in their area of responsibility, a week prior to the scheduled session meeting.