



Continuing Resolutions and Policies

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Evangelical Lutheran Church in America
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Continuing Resolutions and Policies of Tanque Verde Lutheran Church (TVLC)

Revision History

Date	Section	Description
May, 2013	All	Initial release May 2013
May, 2013	C01.4	Property Committee changes
June, 2013	C04	Alcohol Policy - Institution
April, 2014	CR13	Endowment Fund Policy
September, 2014	CR09 CR12	Smoking Policy change Signature Authority change
November, 2014	CR12	Signature Authority change
February, 2015	CR04	Alcohol Policy revision
April, 2015	CR12	Signature Authority change
September, 2015	CR04	Alcohol Policy Revision
October, 2016	CR14	Large Events Held On Campus
February, 2018	CR15	Sensitive Information Policy
March, 2018	CR16	Audit Policy

NOTE: Continuing Resolutions and Policies by the TVLC Church Council as authorized by the TVLC Constitution (C4.04, C18) and Bylaws and maintained by the TVLC Secretary (C11.01.01).

Continuing Resolutions and Policies of Tanque Verde Lutheran Church (TVLC)

Continuing resolutions and policies as authorized by the TVLC Constitution (C4.04, C18) and Bylaws and maintained by the TVLC Secretary (C11.01.01).

CR01 (BL03, C04.04.01) Organizational Structure

The Organizational Structure of this congregation shall be defined by the congregational council. Each committee/ministry shall have at least one council member to serve as a liaison reporting to the Church Council.

1. Staffing and Supervision

All candidates to fill program staff positions shall be interviewed and recommended by the personnel committee, and authorized by the church council.

In close collaboration with the personnel committee, the lead pastor or his/her designee shall be authorized to hire staff members and shall be responsible to supervise salaried and hourly lay staff of this congregation.

2. Personnel Committee

The Personnel Committee, which reports to the Council, serves as the Personnel or Human Resource function for TVLC. Responsibilities include: developing and periodically reviewing job descriptions; facilitating a performance appraisal process for employees; overseeing the recruitment, hiring, and termination of employees in conjunction with the supervisor and programmatic leadership; recommending pay adjustments to the Council; periodically reviewing and revising Personnel Policies; providing other support as needed. TVLC employees have a direct reporting relationship to a paid TVLC staff person.

3. Worship and Music Committee

In concert with the pastor the worship and music committee shall recommend services and hours of worship to the Church Council, oversee Choir, Special Music, Altar Guild, banner making, greeting and ushering, and other volunteer lay participation in planning and conducting services, give witness to the church's musical heritage with recitals and concerts for the community, to provide specifications and to supervise procurement, care, and replacement of worship aids, instruments and furnishings.

The Worship and Music Council liaison member shall provide committee meeting minutes as well as an annual report with an assessment of the worship and music ministry to the church council.

4. Property Committee

The committee provides strategic guidance and assistance to the Parish Administrator with issues dealing with the entire campus and the related infrastructure. This includes long term planning, project management, and solicitation and review of upcoming facility projects. In addition, members of the committee may be asked to participate in the initiation and completion of any project

5. Finance Committee

The Finance Committee prepares the annual budget for TVLC and submits it to the Church Council for

approval. Members of the committee, other than the treasurer and staff members, may participate in the annual financial review and report the results to the Church Council. This committee assists the Treasurer in reviewing the financial reports and meets as required throughout the year.

6. Additional Committees

Other committees, task forces, or other organizational groups as authorized and duly approved by the Congregational Council shall report to the council as chartered. The council may exercise its authority to abandon or dissolve a committee, task force or other organizational group of TVLC.

- a. Communication Team supports communication activities, including print, visual, and electronic forms. The team serves as a resource for church staff, council, and volunteers to ensure consistent and up-to-date communication.
- b. Faith Formation Committees serve adults and children by creating programs that encourage spiritual and personal growth, assist with integration into the life of the church, and develop discipleship.
- c. Fellowship and Outreach is composed of the leadership of all the relationship building and community partnering ministries. These ministries seek to increase community awareness and emphasize the church's mission through various means.
- d. Stewardship Team supports our baptismal call to live out our faith through action in daily life, focusing on stewardship as a spiritual-growth experience in response to God's generous love for us. Responsibilities include organizing an annual opportunity for members to offer a financial commitment and other programs uplifting parish ministries through gifts of time and talent, guided by the TVLC mission statement.

CR02 (BL04, C04.03.01) TVLC Memorial Garden/Columbarium

The columbarium & contents will be maintained in perpetuity by TVLC or its successor in accordance with the laws of the state of Arizona and the Bylaws of TVLC. Guidelines and rules setting forth operation of the Memorial Garden/Columbarium (MG/C) are:

- a. When purchasing a niche, a companion space may be reserved for a spouse. No space can be reserved for the scattering of the cremains.
- b. A nameplate for each interment niche will be furnished by the MG/C Board of Directors as shown in the record book.
- c. Ownership of a reserved niche cannot be transferred to another person. It must be sold back to the MG/C Board of Directors at the original purchase price/at the current value or a niche.
- d. Only a pastor of TVLC is authorized to perform or arrange a memorial service to inter or scatter the cremains.
- e. The TVLC Congregation Council and MG/C Board of Directors reserve the right to move the MG/C to another location, if necessary.

- f. No artificial flowers, potted plants, flags, or other decorations may be placed in the Memorial Garden/Columbarium area.

CR03 (BL10, C14.03.01) TVLC Preschool/Kindergarten (TVLC School).

TVLC School is an integral part of the church's ministry. The Church's commitment to the program is based on the understanding that all children deserve:

- a. High quality care
- b. Developmentally appropriate learning experiences
- c. A loving Christian environment
- d. Safe secure setting
- e. Program licensed by the State of Arizona

The ultimate goal of the program is to aid each child in their growth using caring and responsible Christian guidelines, along with providing each family with:

- a. Secure placement for their child
- b. A trusting environment
- c. Assistance in the development of the family unit
- d. A Christian environment
- e. Sensitivity to the needs of the individual families

The goal of TVLC School is consistent with the goal of TVLC as stated in its Vision Statement. They have joined together to offer a safe and nurturing Christian environment for area children and their families. One of the primary objectives is to provide love and support so children learn acceptance, respect and love, not only for themselves but for others as well. We teach of their importance to God and His all-abiding love for each of them. We agree that fostering these values in a church sponsored environment demonstrates to children and their families that we care about their needs.

1. Administration

To ensure that TVLC School is a functional quality program meeting all appropriate legal, financial, insurance and licensing requirements, the following administrative procedures will be adhered to:

At least annually, the TVLC School's Program Director, staff, School Board and families will conduct an assessment to identify strengths and weaknesses of the program and to set program goals for the year. Areas included in these assessments are: program goals, physical environment, curriculum, staff concerns, family concerns, and the relationship with TVLC, keeping the Church Council advised. Also

included in the assessment is an evaluation of the program's effectiveness in meeting the needs of children and families. Goals will be regularly established through these evaluations for continuous improvement and innovation.

An annual program evaluation will be conducted by the TVLC School Program Director and the TVLC School Board to examine the adequacy of staff compensation, benefits, and the rate of staff turnover. If any problems are noted, a plan will be developed to address these needs. Fiscal records will be discussed and long-range financial planning will be addressed, keeping the Church council advised.

The reports of the reviews of the Department of Health Services (Arizona License) will be given to the TVLC Church Council.

TVLC will continue to maintain an insurance policy that provides liability and accident coverage meeting or exceeding the amount specified by the State of Arizona, per R9-5-308

TVLC Church Council will oversee the TVLC School Financial Auditing Process.

2. Relationship Between TVLC and TVLC School

TVLC embraces and supports the TVLC School as part of its ministry to children and families in the congregation and greater community. It affirms that a portion of TVLC's physical facility and property is available as defined in a Memorandum of Understanding available from the TVLC Secretary or on file at the TVLC Church office.

The TVLC School Program Director will be a member of the TVLC Staff and will attend Church staff meetings when required.

3. Finance

TVLC School will maintain a separate budget from TVLC. The budget will be drafted by the TVLC School Program Director, recommended by the TVLC School Board, and submitted to the TVLC Church Council for approval on an annual basis. TVLC School will continue to maintain a self-sustaining budget, and will submit a report comparing this budget to the congregation in the Church's Annual Report as requested. There will be an annual financial audit conducted by TVLC. TVLC School will provide TVLC Church Council with monthly financial reports.

4. Shared Facilities and Equipment

Responsibilities for facilities space allocation, maintenance and equipment, are covered under a separate Memorandum of Understanding filed with the TVLC Church office.

CR04 Alcohol Policy

With the exception of sacramental purposes, the right to serve or consume alcohol on TVLC premises shall be prohibited.

CR05 (C14.02.01) Groups Within TVLC

Special interest groups, other than those of the official organizations of the Evangelical Lutheran Church in America, may be organized only after authorization has been given by the Congregation Council.

CR06 Media Contact Spokesperson and Communication Contact

The Lead Pastor or his/her designee is authorized to speak to outside media representing TVLC in an official capacity. If the Lead Pastor is unavailable, the Council President, or his/her designee will represent TVLC.

CR07 (BL09) Conflict of Interest

1. Definitions:

For purposes of this provision, the term "interest" shall include personal interest, interest as council member, officer, member, employee or beneficiary of any concern and having an immediate family member who holds such an interest in any concern. The term "concern" shall mean any corporation, association, trust, partnership, limited liability entity, firm, person or other entity other than Tanque Verde Lutheran Church and its ministries.

2. Policy

No member or officer of the organization shall be disqualified from holding any office in the organization by reason of any interest in any concern. A council member or officer of the organization shall not be disqualified from dealing, either as vendor, purchaser or otherwise, or contracting or entering into any other transaction with the organization or with any entity of which the organization is an affiliate. No transaction of the organization shall be voidable by reason of the fact that any director or officer of the organization has an interest in the concern with which such transaction is entered into, provided:

- a. The interest of such officer or director is fully disclosed to the church council.
- b. Such transaction is duly approved by the church council not so interested or connected as being in the best interests of the organization.
- c. Payments to the interested officer or member are reasonable and do not exceed fair market value.
- d. No interested officer or member may vote or lobby on the matter or be counted in determining the existence of a quorum at the meeting at which such transaction may be authorized.
- e. The minutes of meetings at which such votes are taken shall record such disclosure, abstention, and rationale for approval.

CR08 (C12.05.01) Restricted Funds

Restricted Funds are established by designated donations from members and friends, by church organizations to hold their operating funds or by the Church Council to accept gifts for a specific purpose. Fund balances remain the sole property of TVLC and its organizations. Those accounts that were established by acceptance of a designated gift will not be used for any purpose other than that specified by the donor without the donors consent, unless the donor cannot be contacted. Gifts with a designation that does not fit within the mission of TVLC may be refused. Those funds established by the Church council may be utilized for another purpose or moved to another account with Church Council approval.

The title or description of most funds clearly identifies their intended usage. Some funds however require more specific usage instructions.

Account 3011, Endowment Fund

Use of the principal and earnings in this fund is governed by a resolution approved by the congregation and added to the TVLC Constitution on October 31, 1993.

Account 3108, Good Samaritan Fund – formerly Pastor’s Discretionary Fund

This fund is intended to give the pastor discretion and authority to provide confidential financial assistance to people in need. In the pastor’s absence, he/she may delegate authority to another staff member. Any financial assistance to one recipient over \$500 should be approved by the Executive Committee. An appeal for donations to replenish the fund may be authorized as needed.

Assistance should be in response to an emergency situation or an immediate need, and not to cover program expenses that are normally included in the budget. Assistance should be provided by purchasing goods or services rather than cash assistance whenever possible. Any direct cash assistance should be approved by the Executive Committee. All funds withdrawn must be documented by a check request and receipts. Food or gas coupons in small denominations may be purchased in advance. Funds may not be used by the pastor personally, or for his or her family.

Account 3116, Pastor’s Education Fund

This fund is an accumulation of unspent budgeted educational funds and may be used only for the pastor’s continuing education. Expenditures are allowed for tuition, fees, books and in some cases out of town travel to attend a class or seminar. All expenditures must be documented. The monies belong to TVLC, not to the pastor, and may not be spent on personal items, gifts or on any type of equipment, such as computers or cell phones.

Account 3167, Special Gifts

The Church Council may approve a collection for a gift for a departing pastor or staff member. These gifts are recorded in this account but they are not tax deductible and are therefore not acknowledged as donations.

CR09 Smoking Policy

Smoking, including but not limited to e-cigarettes, is not allowed within any TVLC campus building or within 20 feet of any public entrance of any building.

CR10 Campus Weapons Policy

TVLC prohibits the use, possession, display or storage of any weapons, explosive devices, or fireworks on campus and on all land and in all buildings owned or under the control of TVLC. No concealed carry permit exempts a person from this policy.

Exception is granted to members of any law enforcement agency performing official duties as well as those in an off-duty capacity.

Exception may be granted by the lead pastor for military funerals/memorial services at which volley shots will be fired under the following conditions:

- a. Such funerals/memorial services may not take place from 30 minutes before to 30 minutes after TVLC Preschool and Kindergarten school hours including scheduled summer sessions as well as TVLC Vacation Bible School hours.
- b. Volley shots may be fired in the TVLC Columbarium area only if the deceased is being interred in the Columbarium. Volley shots may not be fired anywhere else on the TVLC campus.

Any other requests for exemption to use, possess, display or store a weapon on the TVLC campus must first be reviewed by the Parish Administrator. The request must then be forwarded to the Church Council in writing at least 60 days prior to the intended date of such use, possession, display or storage and must identify: the purpose of the request, how the request furthers the mission of the church, the type of weapon, the duration of the request, a responsible party, how the weapon will be secured, and how the weapon will be used.

CR11 Child and Youth Protection Program

The congregation council shall create, oversee, and periodically review a documented program for child and youth abuse protection. The council or its designee shall ensure the program is communicated to staff and volunteers and effectively implemented.

CR12 Signature Authority

The Business and Facilities Manager, the Congregation Treasurer, and the Congregation President shall have signature authority over the congregation's bank accounts. The signatures will be reviewed annually.

Electronic transfers of cash shall be limited to transfers between TVLC accounts, ACH transfers for payment of payroll taxes, and incoming electronic deposits. All transfers must be approved by one of the authorized signors.

Access to TVLC's safe deposit box shall be limited to the Congregation President, the Congregation Vice President, and the Lead Pastor. The signatures shall be reviewed annually.

CR13 Mission Endowment Fund

The Tanque Verde Lutheran Church (TVLC) Endowment Fund is governed by the TVLC Constitution (see C5.05) and Bylaws (see BL05). The Church Treasurer will oversee the actual handling of funds in the Endowment Fund as directed by the Endowment Committee.

1. Committee

The Mission Endowment Fund “Endowment Committee” (hereafter called “the Committee”) shall be six members, five of whom shall be appointed by the Congregation Council for two-year terms. It is recommended that the majority of the Committee members not be members of the Congregation Council. Members may not be appointed for more than two full terms consecutively. The Lead Pastor shall be the sixth member and is also a voting member of the Committee. The Committee shall select from among its lay members a Chair, Vice-Chair, and Secretary/Treasurer.

2. Duties

The Committee shall meet quarterly in February, May, August, and November (and at other times if deemed necessary by the committee) at a time determined by the committee to consider distributing a percentage of the income from the Mission Endowment Fund. A quorum shall consist of four members. A majority of the Committee’s affirmative votes shall be required to carry any motion or resolution.

3. Fund Gifts

Decisions to accept a gift or bequest are to be made by the Committee subject to the limitations below. At the discretion of the Committee, advice and/or approval of the Congregation Council may be sought. The Committee may obtain professional advice and counseling on investments or legal matters, all in the best interest of the Fund. Any financial expenses for obtaining advice and counsel shall be borne by the Fund.

- a.** Upon acceptance of cash gifts, the Church Treasurer shall be instructed to promptly deposit the donation.
- b.** Upon acceptance of marketable securities or other liquid investments, the Church Treasurer shall be instructed to promptly sell the investments and deposit the donation. Costs associated with the required transaction will be borne by the proceeds of the gift.
- c.** The Committee will refer any offer of property or illiquid investment to the Congregation Council.

The Evangelical Lutheran Church of America (ELCA) Pooled Trust Fund A will serve as the repository for the majority of the Fund monies. However, a minority of the monies shall be kept in TVLC liquid accounts for distributions and/or until the monies are sufficient to deposit in the ELCA Pooled Trust Fund A.

4. Distribution of Fund Income

The principal of the Endowment Fund is permanently restricted by the TVLC Bylaws. Distributions shall be made from earnings and interest, if available, with the total distributable amount determined annually by the Congregation Council.

- a. The Annual Fund Balance shall be set equal to the total Fund value on December 31st of the previous year.
- b. The Committee shall recommend to the Congregation Council a percentage of the Annual Fund Balance to be available for distribution. The percentage may vary depending on Fund performance.
- c. The Committee will make all funding decisions. Distributions need not occur if not recommended by the Committee.
- d. Distributions will be made by the Church Treasurer at the request of the Committee.

5. Eligibility for Distributions

Projects must fit within and be explicitly related to the current mission statement of TVLC.

- a. The ministries of TVLC, the Grand Canyon Synod, and the ELCA shall be considered for distributions, which may include benevolence, special projects, and ministries that are above and beyond regular operating expenses.
- b. Distributions shall be considered for specific ministries rather than for discretionary use to other community institutions.

6. Fund Requests

Organizations or individuals within TVLC shall complete the application form to request Mission Endowment funding. The application shall be submitted to the Committee no later than the first day of the month at which the application will be considered (application due dates: Feb. 1, May 1, August 1, Nov. 1). Each fund request will receive a response from the Committee. If the application is denied, it may be re-submitted at a later date.

7. **Reporting:** The Committee shall report on a quarterly basis to the Congregation Council. A report of the Funds' activities for the year shall be presented to the congregation in the Annual Report.
8. **Fund Growth:** The Committee shall encourage gifts and bequests to grow the Fund. The Committee shall monitor investment performance and make recommendations to the Congregation Council.

CR14 Large Events

It is the policy at Tanque Verde Lutheran Church that very large events held on campus must be approved by the Business and Facilities manager and follow prescribed guidelines.

CR15 Control of Sensitive and Confidential Information

1. Definitions:

- a. **Confidential Business Information** is information that may harm the business if disclosed.
- b. **Confidential Personal Information** is any factual or subjective information, whether recorded or not, about an identifiable individual.
- c. **Personally Identifiable Information (PII)** is information that can be used on its own or with other information to identify, contact, or locate a single person, or to identify an individual in context.
- d. **Sensitive Information** includes confidential business information, confidential personal information, and personally identifiable information.
- e. **Non-Sensitive information** does not meet any of the above criteria

2. Examples:

- a. Confidential Business Information: Employment contracts, service contracts,
- b. Confidential Personal Information: Individual pledges and giving, health information,
- a. Personally Identifiable Information: Member directory with names, addresses and phone numbers, Non-sensitive information: weekly bulletins, recordings of services and sermons, constitutional documents, Committee and council minutes from open sessions, budgets.

3. Policy:

It is TVLC's policy to protect all sensitive information against unwarranted disclosure while balancing the right to know and transparency goals to its staff and members. It is the responsibility of the originator of information to determine and identify the sensitivity classification of the information produced. The originator shall seek council and/or the individual's concurrence to the sensitivity classification and permission to release it for disclosure if not classified as non-sensitive information.

CR16 Audits and Audit Procedures

1. Definitions:

- a. **Audits** are formal independent assessments of TVLC's operations to help confirm the operations are working properly and to detect areas of concerns or non-compliance for correction and improvement. The term audit in this policy excludes state required

facilities inspections (like for sprinklers, fire extinguishers,)

- b. **Audit Points of Contacts (POC)** are TVLC representatives appointed to interface with auditors and support the audit
- c. **Audit Findings or Concerns** are non-compliances or areas with a high probability of non-compliance to requirements needing corrective action(s)
- d. **Audit Observations or Recommendations** are auditor notes or statements about an area perceived to pose a risk of becoming non-conformant or suggestions of alternate ways of ensuring compliance that should be evaluated and considered for improvement. Corrective action is not required but encouraged.
- e. **Corrective Actions** are measures taken to remedy audit findings and concerns or address recommendations or observations.

4. Examples:

- a. TVLC annual financial audit,
- b. Preschool/Kindergarten annual financial audit,
- f. Liability insurance coverage audit

5. Policy:

- 16.1 The TVLC audit POC shall cooperate with the auditor(s) and ensure requested information or access to facilities and personnel are provided in a timely manner
- 16.2 After receiving a written audit report, the TVLC audit POC shall prepare written audit response detailing the planned or completed follow up of all audit findings, concerns and recommendations or observations. The response shall be submitted to the auditor and the TVLC Executive Council, c/o Council Secretary no later than one month after the audit report has been issued.
- 16.3 If open corrective actions are in progress after the one-month period, the Audit POC shall submit an updated status
- 16.4 or closure report to the Executive Council, c/o Council Secretary, no later than two months after the planned closure date or in two months' intervals until all corrective actions are implemented.
- 16.5 Internal auditors are empowered to raise issues to the council if they feel audit findings, concerns, and recommendations are not properly addressed by the POC. They are also free to elevate these issues to the Grand Canyon Synod at their discretion