



# saint francis of assisi catholic church

2300 Sunridge Heights Parkway + Henderson, Nevada 89052  
(702) 914-2175 + Fax (702) 914-2178 + sfahdnv.org

## Parish Finance Council Statutes

### I. Introduction

1. The pastor serves as the representative of the parish for all juridic affairs (*Code of Canon Law*, canons 532, 1279, §1). This includes responsibility that temporal goods are acquired, administered, and sold according to the norm of law (canons 1282, 1284). In fulfilling his responsibilities, the pastor is accountable to the bishop (canon 1276).
2. Canon law requires that all parishes have a finance council to advise and assist the pastor in fulfilling his responsibilities (canons 537, 1280).
3. The purpose of the parish finance council is to advise and assist the pastor in the administration of the temporal goods of the parish.

### II. Membership of the Parish Finance Council

4. **Leadership:** The pastor is the president of the parish finance council. If votes are taken, the pastor does not vote.
5. The pastor is to appoint a chairperson from among the members who coordinates and prepares for the meetings of the council. The chairperson should be chosen on the basis of his or her ability to facilitate a meeting, knowledge of diocesan norms, and leadership qualities.
6. The pastor is to appoint members to serve as a recorder who keeps the minutes of the meetings and files the minutes in the parish archives.
7. **Membership:** The pastor appointed the members of the parish finance council.
8. At the discretion of the pastor, the council is to include between three and seven members (not including the pastor).
9. When the pastor appoints new members to the council, he is to list the names of all members of the council in the parish bulletin. The names of the council members are also to be included on the annual financial report delivered to the parishioners.
10. The members are to be:
  - Adults members of the Christian faithful, the majority of whom must be parishioners
  - Members who are committed to the pastoral mission of the parish
  - Experts in business administration, accounting, or civil law
  - Reflective of the membership of the parish
  - Individuals with no family relationship to the pastor, to other parish employees, or to other finance council members up to first cousins by blood or marriage

- Individuals with no conflict of interest with the functions of the council (e.g., someone who transacts business with the parish or who is employed by such a business or someone who would derive personal benefit from recommendations made by the council)
11. The members will serve for a term of three years, renewable. Terms should be staggered so that about one-third of the terms end each year. The pastor may appoint some members to one or two year terms as needed to stagger terms.
  12. The members may freely resign from membership on the council at any time by informing the pastor.
  13. The pastor may remove a member before the end of his or her term for a just cause.
  14. **Moderator of Temporal Affairs:** The moderator of temporal affairs is to attend meetings of the council to serve as a resource. However, he or she is not a member of the council and cannot vote but may freely express his or her opinions.
  15. **Guests:** Other parish staff members, parishioners, or consultants may attend meetings at the invitation or consent of the pastor but cannot vote.

### III. General Functions

16. The parish finance council is to meet at least once per quarter.
17. The members of the council are to commit to the following:
  - To fulfill their duties in a sound legal (civil and canonical) and moral manner
  - To function with a concern for Christian justice and a concern for the poor and those in need (canon 1285)
  - To maintain confidentiality
  - To study the social teachings of the Church, especially in regard to labor (canon 1286)
18. The council should be guided by the following two interrelated canonical principles:
  - Respect for the intention of the donor governs parish financial expenditures and the administration of Church property (canon 1284).
  - The parish and the diocese are separate juridic persons at canon law and should be treated as distinct entities in regard to financial transactions and property issues. However, civilly, all the parishes and the Diocese of Las Vegas itself are owned "corporation sole" by the Roman Catholic Bishop of Las Vegas.

19. In order to give sound advice to the pastor, the council members should be provided access to relevant diocesan norms so that they can familiarize themselves with them, particularly in regard to:
  - Accounting and financial procedures
  - Personnel and payroll issues
  - Building directives
  - Risk management, contracts, insurance and liability issues
20. So that they can give informed advice to the pastor, the parish finance council is to have access to:
  - All records and documents relating to the financial status and operations of the parish
  - Information regarding the status of employees, their working conditions and benefits, with the exception of salaries or hourly wages of individual employees
  - Information regarding the condition of buildings and property
  - Contracts for services
21. The pastor is to:
  - Consult the parish finance council on matters of stewardship, fundraising, and administration
  - Provide the council with the complete information needed to fully understand the financial and property situation of the parish
  - Provide copies of all relevant diocesan norms to the members of the council
  - Encourage free discussion and proposal of topics of discussion
  - Provide the council with sufficient time to research available options
22. If a vote is taken, members are not to vote unless fully informed about the matter in question.
23. Except in situations of urgent necessity, the pastor is to seek the advice of the parish finance council before conducting any transactions in excess of \$10,000 (either as a single transaction or an aggregate of related transactions) that are not included in the approved budget.
24. The members should make themselves available to parishioners so that all members of the parish may bring up matters of concern to members of the council.
25. The parish finance council members, individually or as a body, cannot act in any manner contrary to the will of the pastor. However, members retain the right to express their opinions to the diocesan authorities in matters of grave concern.

#### IV. Specific Duties of the Parish Finance Council

26. **Annual parish budget:** The parish finance council plays an advisory and analytical role in the preparation of the annual balanced parish budget (canon 1284, §3).
27. **Quarterly reviews:** The parish finance council should review the parish financial records and evaluate the financial status of the parish at least quarterly. This should include a review of the balance sheet and statement of revenues and expenditures. This review should compare

projected to actual income and expenses. The purpose of this quarterly review is to keep the members of the council informed and also to give them an opportunity to advise the pastor regarding contingencies.

28. **Annual financial report to the bishop:** The members of the parish finance council are to review and sign the annual financial report submitted to the diocese in accordance with the forms issued by that office (canons 1284, §2, 8°, 1287).
29. **Annual report to the parishioners:** The members of the parish finance council are to review the annual financial report presented to the parishioners (canon 1287, §2). Their names are to be included on the annual report. With permission or at the direction of the pastor, the parish finance council members may provide education to parishioners about the finances of the parish.
30. **Safety inspection:** The council is to review the safety inspection report submitted to the diocese.
31. **Inventory and stable patrimony:** Each year the council is to review the parish inventory of immovable property, objects of precious, artistic, cultural, or historic value, and other goods valued at \$1,000 or more, along with their description and appraisal (canon 1283, 2-3°). Proposals by the pastor for changes in what is designated as stable patrimony (e.g., church, rectory, restricted funds) are also to be reviewed by the council prior to submission to the bishop.
32. **Long-term planning:** The parish finance council is to help the pastor establish a three to five year financial plan for funding operational and capital needs. This plan includes:
  - Future development of the parish campus
  - Maintenance, repairs and renovations of current structures; purchase of equipment
  - Outreach to the poor
  - Systematic payment of parish debt
  - A reserve fund in the annual budget to cover these expenses
33. **Stewardship and development:** The parish finance council is to advise the pastor in regard to stewardship and development.
  - With regard to stewardship, the pastor may call upon the council to assist with the education of parishioners about the principles of stewardship as set forth by the U.S. Bishops in their document *A Disciples Response: A Pastoral Letter on Stewardship*, 10<sup>th</sup> anniversary edition, October 2007.
  - With regard to development, the pastor may call upon the council to assist in developing sufficient fundraising activities in accord with national and diocesan norms on fundraising.
  - Matters pertaining to stewardship and building plans may also be entrusted to a Stewardship Commission or Building Council. However, if constituted, those groups are to keep the Finance Council informed of their activities.