**Minister’s Discretionary Fund Policy**

Date of Policy Approval: 2/11/2010; 11/26/2019  
Policy Updated: 11/26/2019  
Policy Owner: Board of Trustees

The use of the Minister’s Discretionary Fund (hereafter MDF) is at the minister’s sole discretion. However, the primary intent is for Members or Affiliates of the congregation who are experiencing short-term financial hardship to be the recipients of the Fund, as well as any occasional non-member experiencing short-term financial hardship that the Minister deems appropriate. In each case, the distribution must be in keeping with the tax-exempt purposes of the Second Unitarian Church of Omaha, as defined in its Articles of Incorporation and By-Laws. These purposes allow assistance with short-term financial needs such as: food, shelter, clothing, medical expenses, and transportation.

It is also the intention of the Board of Trustees that this policy comply with the US Tax Code to reduce possible financial liability to the Minister and those who donate to the MDF.

It is also the intention of the Board of Trustees that this policy allow for the highest level of pastoral confidentiality; that is, no one other than the Minister will know who the Second Unitarian Church member or affiliate recipients of funding are.

It is also the intention of the Board of Trustees that under no circumstances can the Minister or members of the Minister’s family be recipients of funding from the MDF.

The MDF is held in a separate checking account, titled *Second Unitarian Church Minister Discretionary Fund* at Core Bank in Omaha. The checkbook and statements are held in a locked file cabinet in the Minister’s Office. The Minister and the Treasurer receive copies of the monthly financial statements of the MDF account.

The checks written on the MDF require only one signature, which will usually be the Minister. The Treasurer also has signing authority for use during times of ministerial absence, and only at the discretion and request of the Chair of the Second Unitarian Church Board of Trustees.

To ensure that the Congregation has full control of the use of the MDF through its Board of Trustees, as well as that pastoral confidentiality is held for Second Unitarian congregational members and affiliates who receive funds from the MDF: no less than twice a year, or at any time at the request of the Chair of the Board of Trustees, the Minister and the Chair of the Board of Trustees shall review the use of the MDF. Any and all information requested as to the use of the MDF will be provided by the Minister, other than the names of Second Unitarian congregants who have received money from the MDF.
In all cases where it is possible, the Minister should give MDF funds indirectly to recipients rather than directly. That is, if rent is being paid, the check should be made out to a landlord; if gas is needed, then the check should be made out to a gas station. In these cases of indirect support, a receipt should be requested as documentation. It is recognized that sometimes, support given directly to individual recipients is unavoidable.

Sometimes it is not possible for a check to be used, such as when a recipient is requesting financial support through a crowdfunding website. In cases where the use of a check is not possible, the Minister may use their church-issued credit card, and then reimburse the Congregation through writing a check from the MDF to the Second Unitarian Church of Omaha. A receipt is always required when the Minister’s credit card is used.

Under no circumstances is the Minister to withdraw cash from the MDF account to give to an individual needing assistance. A check or a church credit card must be used.

In addition to any individual donations to the Minister’s Discretionary Fund, the MDF shall also receive one-fifth of the total monthly offering in months when there is a fifth Sunday, with the remaining four-fifths of the total monthly offering shared with the Social Justice Committee’s current Share the Plate funding partner.

During a ministerial absence, the Chair of the Board of Trustees shall assume the minister’s role in disbursing funds from the MDF, in accordance with these policies. In these cases, the Treasurer will sign the MDF checks.