

1 **District Assembly Finance Committee**

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3 Your District Advisory Council and the District Ethnic Coordinators, serving as the District Assembly
4 Finance Committee met Friday, March 10, 2023 in Lakeland, FL, the following being present: Dale
5 Schaeffer, chairman; Hugh King, Edgar Diaz, Nancy Cortes, Monica Freeland, Bill Pursell, Dennis
6 Jones, Brad Fink, Cassandra Trotman, Don Boyle, Steve Walker, Luke Benjamin, Don Myers, Jen
7 Showalter, Lamar Courtney, Mindy Rickey, Mary Egidio, and Mark Bane.

8
9 The committee makes the following recommendations:

10 *A. Local Church*

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12 1. That each church board, in the care of its pastor and ministerial associates, implement the following:

13 A. Reimburse the pastor and full-time district-licensed ministerial associates an amount equal to
14 their self-employment taxes. This amount must be added to the income reported in their IRS
15 form W-2 at the end of each year.

16
17 B. Provide for the health insurance premium each month for their pastor(s) and his or her
18 dependents. Church Boards should be aware of current IRS rules about the taxability of health
19 care benefits.

20
21 C. Give prayerful, attentive consideration to the annual review of, and adjustment to, of the
22 pastor(s)' and staff salary, cash benefits, and accountable professional expense reimbursement.

23 Pensions and Benefits USA offers this Compensation Calculator:

24 <https://pbusa.org/pbusacalculator>. See www.floridanaz.com for more information.

25
26 9. Give a bonus of at least one week's salary to the pastor(s) at Christmas.

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28 E. That each church adequately compensate supply pastors for their service. Minimum
29 compensation for pulpit supply would include travel and meals plus honoraria according to
30 the following scale:

- 31 o For churches raising less than \$50,000 per year: \$100 per service
- 32 o For churches raising \$50,000 - \$100,000 per year: \$150 per service
- 33 o For churches raising \$100,000 - \$250,000 per year: \$250 per service
- 34 o For churches raising more than \$250,000 per year: \$300 per service

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36
37 9. That local church boards establish the following vacation program for our pastors and full-time
38 ministerial associates with the accumulative years in service to the denomination as follows:

39

<i>Years of Service</i>	<i>Number of Weeks of Vacation</i>
40 1 - 4	2
41 5 – 10	3
42 11 – 19	4
43 20 – or more	5

44
45 Vacation time does not accumulate from year to year. The year of service will be prorated for the
46 first year, then change to the calendar year.

48 G. That female clergy receive a minimum of 8 weeks of maternity/adoption leave with no
49 reduction to compensation or benefits. This time is to be granted in addition to vacation, personal
50 days, and sick time, all of which may be used at the discretion of the pastor to extend this period
51 beyond 8 weeks. Guidance for this provision is available from the District Resource Center. Male
52 clergy members receive 4 weeks of maternity/adoption leave with the same stipulation.

53 H. Participate in the Nazarene Retirement Savings Plan (tax sheltered annuity) for ministers who
54 earn their full livelihood from the ministry. For details, write Pensions and Benefits Services,
55 17001 Prairie Star Parkway, Lenexa, KS 66220, or visit www.pbusa.org. Churches that provide
56 a parsonage should give special attention to making an additional contribution to compensate for
57 ministers not gaining equity through home ownership.

58
59 9. Provide the expenses of the pastor and spouse and associates to the District *Advance*,
60 conventions, and retreats. Also, where possible, each church should set aside a fund to
61 assist the pastor and family to attend the General Assembly and Conventions.

62
63 J. Give consideration to sending its pastor to learning seminars for continuing education credit
64 and/or specialized assignments up to two Sundays during the year and to provide an amount to
65 fund this continuing education and books.

66
67 K. Give consideration to adopt a sabbatical leave policy following the guidelines according to
68 Manual, paragraph 129.10. Sample policies are available at the Global Clergy Development
69 website: <https://www.usacanadaregion.org/clergy-development/sabbaticals>.

70
71 2. That each church provides for expenses of its delegates to the District *Advance* and Conventions.

72
73 3. That the local church boards follow all Manual procedures for financial accounting and hiring. (See
74 *Manual*, paragraphs 129.6, 129.20, 129.21, 129.22, 129.23, 129.28, 159 – 159.8.)

75
76 4. That each local church board appoint a committee to perform an annual financial review of the
77 financial records of the church to comply with Manual provisions (129.23).

78
79 5. That each church establish a Designated Gift policy. See sample on the district website under
80 <https://www.floridanaz.com/governance-and-policies>

81
82 6. That the local churches pay all budgets according to the following:

83 A. The 8% Fair Share Plan will be a unified amount which will include the payment of the
84 following categories: Pensions Fund, Educational Fund, District Unified, District SDMI, District
85 NYI and District NMI. The 8% Fair Share Plan shall be calculated according to the following
86 formula:

- 87 i) The local church shall send 8% of the weekly church income to the District Resource
88 Center (via check or electronically) on a weekly basis, no less than monthly. The
89 district treasurer will divide each local Fair Share payment by a formula of percentages
90 and forward the appropriate amount to the respective recipients. **Refer to**
91 <https://floridanaz.com/governance-and-policies> **for income definitions and details.**
- 92 ii) Each local church that makes their 8% Fair Share contribution as described in this
93 paragraph will be considered to have met their 8% Fair Share in full.
- 94 iii) That new churches be expected to begin fully participating in Fair Share and World
95 Evangelism Fund giving once they begin to meet regularly for worship.
- 96 iv) That the general, regional and district obligations be paid from the Fair Share income,

97 to be distributed based on the following percentages:

- 98 a. Trevecca: 2.25%
- 99 b. Pensions and Benefits: 2.25%
- 100 c. District: 3.5% From which district money would be distributed between District
- 101 Operations and district auxiliaries, by the following percentage:
- 102 District operations: 83.5%
- 103 SDMI: 5.5%
- 104 NMI: 5.5%
- 105 NYI: 5.5%

- 106 v) District auxiliaries may carry over a reserve to the next budget year in an amount equal
- 107 to the prior year budget transfers. Any additional amounts held in reserve must be
- 108 approved by the District Budget Review Committee at their annual budget meeting.
- 109 Excess amounts must be returned to the District Treasurer no later than the District
- 110 *Advance* following that meeting.

111

112 B. Each local church shall pay 5.5% of its church income for World Evangelism Fund. Checks

113 should be sent to Global Treasury Services, P.O. Box 843116, Kansas City, MO 64184-3116.

114 Payments may also be made at <https://ftm.nazarene.org> (authorization required).

115

- 116 7 That the criteria for the organization of a local church be that the church is self-supporting, self-
- 117 propagating, and self-governing.
- 118 A. Self-supporting: Able to fund the ministries of the church while fully participating in Fair
 - 119 Share and World Evangelism Fund giving.
 - 120 B. Self-propagating: Leading people to faith in Christ each year, baptizing and discipling
 - 121 them as new believers and members.
 - 122 C. Self-governing: Governed by a church board that meets the requirements of the Manual
 - 123 for a fully organized church.
- 124

125 8. That all local churches and district leaders encourage the use of the gifts and annuities programs to

126 benefit the general church, district church, local church and our educational institutions, by the use of

127 wills and charitable remainder trusts, and the Nazarene Foundation.

128

129 9. That local churches continue special offerings for the Nazarene Bible College, Nazarene Theological

130 Seminary, and Nazarene Missions International 10% Specials annually, or on the dates specified by

131 these groups.

132

133 10. That the district journal be distributed to the local churches in an electronic (pdf) format. Each church

134 will receive a PDF copy of the journal. The District Resource Center will provide bound, printed journals

135 at a cost of \$15 each, which includes postage.

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137 11. That all local churches be incorporated in accordance with *Manual* provisions, and that their

138 Uniform Business Report be filed with the Florida Secretary of State in Tallahassee by May 1 of each

139 year. (See *Manual*, paragraph 102.) Contact the District Resource Center for assistance if needed.

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141 12. That each local church annually review and report its insurance coverages to make sure that its

142 building(s) and contents are adequately insured, and appropriate liability insurance is in place. The

143 Florida District Church of the Nazarene should be designated as additional insured, providing proof of

144 insurance to the District Resource Center annually. Local churches whose property is owned by the

145 district shall be responsible to reimburse the district for insurance on the property. The tenant church

146 shall be responsible to obtain insurance for liability and personal contents.

147

148 13. That each local church holding title to Florida real estate make certain that the appropriate property
149 tax exemptions have been filed with the county tax assessor. New filings or corrections must be made
150 before March 1 of each year to avoid payment of property taxes.

151

152 14. That in order to protect our most precious asset, our children, the district encourages each church to
153 adopt and enforce a written policy and procedures to minimize the risk of sexual misconduct on the part
154 of either paid or volunteer staff. This would include, but would not be limited to, background checks.
155 (Manual 129.30) A sample of such procedures is available at the District Resource Center.

156

157 15. That each local church is advised of the denominational program, NazareneSafe™, which provides
158 resources for developing appropriate guidelines and procedures for protecting minors and preventing
159 sexual misconduct in the church. Visit NazareneSafe.org for details.

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161 16. That each local church register any locally-licensed ministers with the General Secretary's office at
162 the Global Ministry Center, in cooperation with the NazareneSafe™ program. Contact the District
163 Resource Center for forms.

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165 17. That each local church develop and adopt security procedures, including emergency and disaster
166 plans. See the district website, www.floridanaz.com – "Resources" for sample policies.

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168 18. That the first eighteen paragraphs of this report be provided to each local church board secretary and
169 treasurer for dissemination to and reading by their church board in the first quarter of each church year.

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