

DISTRICT ASSEMBLY FINANCE COMMITTEE

Your District Assembly Finance Committee, in order to finance the program of the church--local, district and general, proposes the following:

1. District Budget

Income

A. District Operating Income

1. District Ministries Shares	455,000
2. Interest from Brokerage Acct.	12,000
3. Other/Misc. Income	16,000
4. Benevolence/Emergency Assistance	2,500
5. District Assembly	3,000
6. Ministers & Mates Retreat	7,000
7. Latino Ministries	6,500
8. Ministerial Development	4,500
9. Equipping New Starts	1,500
10. Kaleidoscope	1,500

Total District Operating Income **509,500**

Expense

A. Salaries, Wages, Honoraria

1. District Superintendent	48,000
2. District Office Administrator	43,200
3. Assembly Assistant	2,000
4. Honoraria	1,500

Total A **94,700**

B. Parsonage/Housing Allowance

1. DS Housing Allowance	36,000
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Total B **36,000**

C. Employee Benefits

1. District Superintendent	
a. Social Security & Medicare	14,800
b. Tax Sheltered Annuity	14,400
c. D.S. Health Insurance	19,000
d. D.S. MetLife Dental Insurance	1,150
e. D.S. Standard Insurance	360
f. L & I Insurance	500

Total C-1 **50,210**

2. District Office Administrator	
a. Social Security	2,770
b. Medicare	630
c. L & I Insurance	300
d. Dental Insurance	600
e. Life & Disability Insurance	200
f. Health Insurance	8,000
g. Retirement	2,500
Total C-2	15,000
3. Assembly Assistant	
a. Medicare	29
b. Social Security	124
c. L & I Insurance	25
Total C-3	178

D. District Operations

1. District Office	
a. Rent	12,000
b. Utilities	1,000
c. Telephone, Fax & Internet	3,500
d. DS Cell Phone	1,500
e. Postage	1,000
f. Office Equipment (New)	1,500
g. Copier Lease	9,500
h. Postage Meter Lease	480
i. Equipment Maintenance	1,000
j. Professional Fees	3,000
k. Office Miscellaneous	3,500
l. Emergency Assistance	4,000
Total D-1	41,980
2. Business & Professional	
a. DS Professional Expenses	23,500
Total D-2	23,500
3. Other District Operations	
a. Other Expense	500
b. District Liability Insurance	2,900
c. Property Taxes	20,000
d. Miscellaneous Expense	2,000
e. Maintenance/Repairs on Real Estate	2,000
f. Grays Harbor Mtge.	8,925
g. Grays Harbor Insurance	3,200
Total D-3	39,525

E. Resourcing Development of Healthy Churches

1. Leadership, Network and Renewal	
a. District Assembly	20,000
b. Ministers & Mates Retreat	11,000
c. Meetings/Conferences	4,000
d. General Assembly Delegates	6,000
e. Ministerial Development	19,000
f. DS Development	2,000
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Total E-1	62,000

2. Missional Vision	
a. Inner City	8,000
b. Samoan Min. Dir. Expenses	8,000
c. Latino Min. Dir. Salary	24,000
d. Latino Min. Dir. Social Security	1,500
e. Latino Min. Dir. Medicare	350
f. Latino Min. Dir. L&I	280
g. Latino Min. Dir. Expenses	7,000
h. Equipping New Starts	10,000
i. Vibrant Church Renewal	2,000
j. Kaleidoscope	5,400
k. Nazarene Comp. Alliance NW	11,200
l. Camps Support	20,000
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Total E-2	97,730

F. District Auxiliary Organizations

1. WaPac NMI (Missions)	10,000
2. WaPac SDMI (Sunday School & Disc.)	10,000
3. WaPac NYI (Youth)	12,000
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Total F	32,000

Total District Operating Expense **492,823**

G. Contingency	15,000
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Total including Contingency	507,823
Surplus/Deficit	1,677
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2. In the light of the remarkable success and blessing presently being enjoyed by many of our churches involved in the ministry of Faith Promise, as well as the increased funds available to the cause of world evangelism, we heartily recommend that each church give prayerful consideration to the establishment of Faith Promise giving.

3. We recommend that the churches struggling with their Funding the Mission goals confer with the district superintendent. With concern for local church health and commitment to operating district ministries as efficiently and as economically as possible, the District Assembly Finance Committee recommends that the District Advisory Board review annual church finance reports, and to visit with any church regarding the equanimity of its report.

4. That members of the local church receive, at the discretion of the district superintendent, regular communication regarding the total district program of Funding the Mission.

Insurance and Properties

5. That the pastor give special attention to filing **(a)** the nonprofit corporation registration with the Secretary of State by the last day of your anniversary month (the month in which your church was incorporated), and **(b)** the tax exemption forms for the church and parsonage properties with the State Department of Revenue by March 31. (Notices are sent to each church by the State of Washington.) That the deadline due dates be printed in pastors' letters. That each new pastor be notified by letter from the district superintendent regarding these requirements. Also, that the district office keep on file **(a)** the federal ID tax number, **(b)** state property tax exemption number, and **(c)** the Labor and Industries account ID number for each church.

6. That each local church carry liability and malpractice insurance and that Labor and Industries insurance, as required by law, be carried for every pastor and paid employee. That each year the local church evaluate the adequacy of its property insurance and, if necessary, adjust to current replacement costs.

Missional Vision

7. That the local church consider, at appropriate times, the support the District Missional Vision through Funding the Mission and participation on assigned district Work and Witness projects. district missions projects may count as 10% giving.

Education

8. That every church to pay its Education Share in full. For the **2015-2016** school year, Northwest Nazarene University will match all local church scholarships of \$350 per year as follows:

<i>% of NNU Shares Paid</i>	<i>NNU Match</i>	<i>Church Contribution</i>	<i>NNU Match</i>	<i>=TOTAL SCHOLARSHIP Including Church Contribution</i>
0%	4:1	\$350	\$1,400	\$1,750
1-84%	5:1	\$350	\$1,750	\$2,100
85-99%	6:1	\$350	\$2,100	\$2,450
100%	7:1	\$350	\$2,450	\$2,800

* % of Education Funding the Mission paid during the **2014-2015** church year.

9. That each church supports the training of Nazarene ministers and missionaries by taking special offerings on:

October 4, 2015 for Nazarene Bible College

January 24, 2016 for Nazarene Theological Seminary.

And further, promote the distribution of God's Word through an offering for the American Bible Society on **December 13, 2015**. These funds may be sent through the district office.

SDMI, NYI, and NMI Ministries

10. That the financial support of Sunday School & Discipleship Ministries, Nazarene Youth International and Nazarene Missions International be cared for through district Funding the Mission.

11. Since the district director of Sunday School & Discipleship Ministries, the district NMI president, and the district NYI president are not salaried positions, we recommend that churches using their services pay their expenses.

Ministerial Support

12. That each church support the pastor and family in prayer and have concern for their ministry, and that the pastor's leadership be recognized and followed; that the pastor's salary be a preferred claim on the local church and be reviewed annually. In salary reviews, local professional positions of like responsibility should be considered, taking into account education, tenure and preparation. Further, those other benefits, such as Social Security and adequate health insurance, be provided for both pastor and other staff members and that the local church reimburses their pastor for professional expenses (auto expenses and depreciation, entertainment, conferences, continuing education, etc.).

That each church supports its pastor and pastoral staff in the establishment of tax-sheltered annuities. (Complete information is available from the Board of Pensions & Benefits in Kansas City and at www.pbusa.org.)

13. That the local church board provide for reimbursement of expenses incurred by ministerial staff in attending necessary conventions, district functions, education workshops, etc. That each church be encouraged to provide continuing education for the pastor, including a library allowance where possible. That an amount be set aside regularly, in a separate fund, to send the pastor and spouse to the General Assembly.

14. That each church, and the district, encourage pastoral renewal for its pastoral family through:

- a. regular use of at least one day each week for rest and relaxation;
- b. vacation time, given with full pay and with the church paying for pulpit supply, built around the pattern of:

- (1) two weeks for pastors who have served the denomination up to five years;
- (2) three weeks for pastors serving in the denomination from 6 to 15 years;
- (3) four weeks for pastors serving in the denomination more than 15 years;
- (4) Vacation is to be taken in the year earned unless prior approval is given by the church board.

- c. provisions for study and education of at least one week per year, apart from normal church functions (district assembly, etc.), paid by the local church and subject to prior church board approval with a subsequent report to the church board;
- d. camps, assemblies, conventions, etc. are considered as part of the pastor's responsibilities and not a portion of his vacation.
- e. In order to encourage a healthy pastoral ministry and the lifelong learning of the pastor, the church board, in consultation with the district superintendent, should provide a sabbatical leave for the pastor following each seven consecutive year of service in one congregation. It is strongly urged that the pastor's salary continue in full and that the church board provide for pulpit supply during the sabbatical period. (2013-2017 Manual 129.10).

15. That evangelists be compensated to provide an income adequate to cover the meeting being conducted, as well as consideration for interim periods of time lost due to travel and lags between meetings. In addition, all expenses incurred in holding a meeting (i.e. travel away from home costs) be provided.

16. We believe that adequately supporting ministerial personnel will help build the Kingdom and relieve personal pressures, thereby resulting in more effective leadership and direction. Therefore, it is recommended that a copy of this subsection be provided each church board secretary and read to each local church board early in the assembly year.

Planned Giving

17. That we encourage each church to invite a representative of the Church of the Nazarene Foundation for legacy giving resources.

18. That we adopt the giving plan adopted by the Board of General Superintendents and the General Board that asks each local church to give at least the following percentage of their income:

World Evangelism Fund	5.5%
Pensions & Benefits Share	2.25%
Education Share (NNU)	2.25%

19. That each church support the District Budget presented in paragraph No. 1 of this report.

District (including NYI, SDMI & NMI)	3%
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20. It is encouraged and expected that our churches participate in Funding the Mission of the Church of the Nazarene and that those who serve on district committees and boards will realize the responsibility of their influence.

Respectfully submitted,

BENJAMIN NORRIS, *Secretary*

STEVE WALDEN, *Chair*