



## **RULES AND POLICIES**

MISSOURI ANNUAL CONFERENCE STANDING RULES .....	107
BOARD OF TRUSTEES POLICY AND PROCEDURES .....	119
CLERGY SUPPORT TEAM POLICIES AND PROCEDURES .....	120
COUNCIL ON FINANCE & ADMINISTRATION POLICIES AND PROCEDURES .....	128
COUNCIL ON FINANCE & ADMINISTRATION INTERNAL POLICIES .....	136



## STANDING RULES GUIDE – BOOK OF DISCIPLINE LANGUAGE

*Annual conferences are permitted the flexibility to design conference and district structures in ways that best support the mission of making disciples of Jesus Christ, except for the mandated entities in ¶610.\* Those mandated sections directly correspond to a like-named entity at the Conference except where noted below. Language in the Missouri Annual Conference Standing Rules (2021) directly relate to the required provisions in the Book of Discipline (2016).*

<b>Book of Discipline Requirements (2016)</b>	<b>MOAC Standing Rules (2021)</b>
¶607 Conference Lay Leader	119.00 Conference Lay Leader
¶609 Director of Communications	100.20 Director of Connectional Ministries
¶611 Conference Council on Finance and Administration	118.00 Conference Council on Finance and Administration
¶625 Commission on Equitable Salary	113.00 Clergy Support Team
¶629 Board of Church and Society	117.00 Mission, Service and Justice Team
¶629 Peace with Justice Coordinator	117.00 Mission, Service and Justice Team
¶630 Board of Discipleship	121.00 Next Generation Ministries
¶631 Conference Board of Laity	119.00 Lay Ministry Team
¶632 Ethnic Local Church Concerns	117.00 Mission, Service and Justice Team
¶633 Board of Global Ministries	117.00 Mission, Service and Justice Team
¶634 Board of Higher Education and Campus Ministry	121.00 Next Generation Ministries
¶635 Board of Ordained Ministry	123.00 Board of Ordained Ministry
¶636 Administrative Review Committee	* Administrative Review Committee
¶637 Conference Committee on Episcopacy	* Committee on Episcopacy
¶638 Episcopal Residence Committee	* Episcopal Residence Committee
¶639 Conference Board of Pensions	113.00 Clergy Support Team
¶640 Board of Trustees	125.00 Board of Trustees
¶641 Conference Commission on Archives and History	112.00 Archives and History Committee
¶642 Conference Committee/Commission on Christian Unity and Interreligious Concerns	117.00 Mission, Service and Justice Team
¶643 Conference Commission on Religion and Race	126.00 Values Team
¶644 Conference Commission on the Status and Role of Women	126.00 Values Team
¶645 Conference Commission on the Small Membership Church	100.20 Center for Congregational Excellence
¶646 Commission on Communication	114.00 Office of Connectional Ministries (100.20)
¶647 United Methodist Women	* United Women in Faith
¶648 United Methodist Men	* United Methodist Men
¶649 Conference Council on Youth Ministry	121.00 Next Generation Ministries (via the Youth Leadership team)
¶650 Conference Council on Young Adult Ministry	121.00 Next Generation Ministries
¶653 Committee on Disability Concerns	126.00 Values Team
¶654 Committee on Native American Ministry	117.00 Mission, Service and Justice Team

*\*These are not included in Standing Rules but are organized in accordance with the 2016 Book of Discipline.*



## 2022 MISSOURI ANNUAL CONFERENCE STANDING RULES

The Missouri Annual Conference shall be organized in accord with the current Book of Discipline of The United Methodist Church and with the following structure:

### **100 Conference Structure**

100.00 The purpose of the Annual Conference is to make disciples for Jesus Christ for the transformation of the world by equipping its local churches for ministry and by providing a connection for ministry beyond the local church; all to the glory of God (2016 Book of Discipline, ¶601). The Missouri Annual Conference affirms the importance of inclusiveness. In order to ensure this inclusiveness, “special attention shall be given to the inclusion of clergywomen, youth, young adults, older adults, persons from churches with small memberships, people with disabilities, and racial and ethnic persons. It is further recommended that the membership of such agencies, except for the Board of Ordained Ministry, include one-third clergy, one-third laywomen, and one-third laymen, who are professing members of local churches” in nomination and election to membership on councils, boards and agencies of the Annual Conference (2016 Book of Discipline, ¶610.5).

#### 100.05 Annual Conference Session

The Session of the Annual Conference is the primary governance and policy board of the Annual Conference. It meets in regular session on an annual basis, usually in late May or early June, but may be called to additional sessions under the requirements of The Book of Discipline of The United Methodist Church. It establishes overall mission and vision for the United Methodist churches of Missouri within the parameters of The Book of Discipline. It sets budget for the Annual Conference and guides the work of the Mission Council and all related boards, committees, commissions and teams through the policies it establishes. While in session, the Annual Conference celebrates the ordination of new clergy, the retirement of active clergy, and honors the lives of clergy and clergy spouses that have died. It gives encouragement and motivation to the congregations and laity, and it hears the appointments of clergy to congregations and extension ministries. Its membership is determined by The Book of Discipline as supplemented by conference rules. The presiding bishop acts as the chair of the session.

#### 100.10 Mission Council

The Mission Council acts on behalf of the Annual Conference between sessions in order to give general direction, guidance, and alignment of resources in support of the mission and vision to relentlessly lead our churches to become outwardly focused and spiritually centered Christ followers. It will focus on the goal of cultivating vibrant, growing, fruitful congregations that are changing lives for Jesus Christ. Its primary questions are: Are we leading congregations to lead people to actively follow Jesus Christ? What outcomes help us determine whether we are accomplishing our mission? What shall we do to more effectively accomplish our mission?

100.15 For corporate purposes, members of the Mission Council will be directors of the corporation of the Missouri Annual Conference.

#### 100.20 The Mission Council

The Mission Council assigns day-to-day management of the Annual Conference to the centers and offices described below. It may authorize changes in boards, commissions, committees, councils, task forces, teams, and work areas that work on behalf of the centers and offices as the need arises, except those prescribed by The Book of Discipline or the Conference standing rules.  
Center for Congregational Excellence



The Center for Congregational Excellence is responsible for new church starts, congregational development, and collaborative learning among and across congregations. In addition, the Center will seek ways to help United Methodists in Missouri reach out to younger and more diverse constituencies, including college students and various cultural and ethnic communities. The function of Commission on the Small Membership Church shall be included.

#### Center for Leadership Excellence

The Center for Leadership Excellence is responsible for enhancing clergy and laity effectiveness through recruitment, training, continuing education, peer learning and mutual accountability. In addition, the Center will emphasize the development of younger and more diverse pastoral leadership through the Board of Ordained Ministry and Lay Ministry Team.

#### Office of Connectional Ministries

The Office of Connectional Ministries is responsible for assisting congregations by providing connections between and among congregations, the districts, the Annual Conference and the General Conference. At least the following teams and organizations shall be included: Nominations, Commission on Communication, UMW and UMM. This office shall fulfill the role of the Director of Communications.

#### Office of Mission, Service and Justice Ministries

The Office of Mission, Service and Justice Ministries is responsible for assisting congregations to be effective in ministry beyond their walls through a variety of hands-on and direct relationships with people in need and through advocacy for just relationships in society. At least the functions of the following teams and organizations shall be included: Board of Global Ministries, Board of Church and Society, and the Commissions on Christian Unity, Committee on Ethnic Local Church Concerns, Native American Ministries, Status and Role of Women, and Religion and Race.

#### Office of Next Generation Ministries

The Office of Next Generation Ministries is responsible for assisting congregations through the work of intentional faith development that shapes Next Generations (children, youth and college-age persons) into mature disciples for the transformation of the world. The Office will equip congregations to be more relevant, inclusive, invested and prepared to relate to children, youth and college-age persons. Camping Ministries and the Youth Leadership Team will be a major component of Next Generation Ministries.

#### Office of Administrative Services

The Office of Administrative Services is responsible for maintaining systems of financial and property management that are efficient, secure, trustworthy and transparent on behalf of the Annual Conference. At least the Council on Finance and Administration, Board of Trustees, Board of Pensions, Commission on Equitable Compensation, and the Commission on Archives and History shall be included.

- 100.25 Conference Personnel Committee: The Mission Council will form the Conference Personnel Committee from among its voting members. Through this committee, the Mission Council will work in consultation with the bishop and the Director of Finance and Administrative Ministries to design and align all Conference staff positions. The Personnel Committee, in consultation with the bishop, is responsible for the employment of the directors of the centers and offices that are assigned to the Mission Council, except for the Director of Finance and Administrative Ministries who is employed by the Council on Finance and Administration.



- 100.30 Conference Personnel: In consultation with the Conference Personnel Committee, the Director of Finance and Administrative Ministries is responsible for the employment and supervision, or delegation of supervision, of all Conference personnel except for directors assigned to the Mission Council. Employees of the Conference shall include women and men, persons of diverse racial and ethnic origin, lay and clergy, at every level. Ordained ministers on the staff are subject to being appointed by the presiding bishop in consultation with the Conference Personnel Committee.
- 100.35 The Mission Council shall work in consultation with the Conference Council on Finance and Administration in forming annual budgets that are recommended to the session.
- 100.40 The Mission Council reports to the session on behalf of the centers, offices, and their subsidiary boards, commissions, committees, councils, teams, and work areas except for those assigned by The Book of Discipline to make direct reports to the session.
- 100.45 Membership  
Conference Lay Leader; Chair of Finance and Administration; Chair of the Board of Ordained Ministry; Chair of the Congregational Development Team; Chair of Mission, Service and Justice Team; Chair of Next Generation Ministries; seven at-large members nominated by the Conference Nominations Committee, at least 4 of whom shall be lay people; and the following non-voting members: bishop, who shall provide leadership for the council; one staff person from each of the two centers and four offices; and one district superintendent assigned by the appointive Cabinet. The membership shall represent diverse and inclusive constituencies. {Membership: 13 voting, 8 non-voting}
- 100.50 Powers  
Between sessions of the Missouri Annual Conference, all boards, commissions, committees, councils and teams shall cooperate with and be amenable to the Council in matters relating to the development, implementation and administration of their ministries.
- 110.00 Boards, Commissions, Committees, Councils, Teams and Work Areas  
Boards, commissions, committees, councils and teams are listed alphabetically by function. Every board, commission, committee, council, team and work area of the Annual Conference shall designate one of its members as coordinator of witness ministries.
- 111.00 Annual Conference Sessions Committee  
The function of the Annual Conference Sessions Committee is planning annual sessions of the Annual Conference. Those elected to the committee will be recruited for specific tasks related to planning and implementation of the session. {Membership: 8 plus ex-officio members: the bishop, the Director of Connectional Ministries, two district superintendents, the Treasurer, a Lay Ministries Team representative, a registrar to be selected annually, the sessions parliamentarian, the Conference secretary and a worship leader to be selected annually.}
- 112.00 Archives and History Committee  
The function of the Archives and History Committee shall be as stated in ¶641 of The 2016 Book of Discipline. This committee shall be exempt from the 8-year term limit. {Membership: 12 with ex-officio members: one from the Board of Trustees of Old McKendree Chapel, who is appointed by the president of that board, and the Editor of The Missouri Methodists.}



#### 113.00 Clergy Support Team

The Clergy Support Team shall be incorporated as a nonprofit corporation in the state of Missouri with the name, The Board of Pensions of the Missouri Annual Conference of the United Methodist Church. The sole corporate member of the corporation shall be the Missouri Annual Conference of the United Methodist Church. The directors shall be the individuals elected to serve by the session. The Clergy Support Team shall be organized and perform those duties outlined in ¶639. The function of the Clergy Support Team will provide support for ministry through pensions, health insurance and equitable compensation and to cooperate with the Board of Ordained Ministry to consolidate clergy scholarships and continuing education funds into one process. The elected membership will include a Board of Pensions of 12 members and 4 additional members. {Membership: 16 plus ex-officio}

#### 114.00 Communications Commission

The functions of the Communications Commission are to support the mission and ministry of the Missouri Annual Conference; to support the work of the bishop; and to further the larger mission and ministry of The United Methodist Church. This function will be included within the work of the Mission Council (100.10) and the Office of Connectional Ministries (100.20).

#### 115.00 Congregational Development Team

The mission of the Congregational Development Team is to reach new people for Jesus Christ by starting new churches and transforming established congregations. The five key functions are to: identify people not currently being reached, provide resources to plant new churches in growth areas, help start new faith communities in established areas, assist established congregations to grow, and develop the spiritual leadership necessary to reach every people group in every area of the state. {Membership: 12}

#### 116.00 [Intentionally blank]

#### 117.00 Mission, Service and Justice Team

The Mission, Service and Justice (MSJ) Team provides for the missional, service and justice ministries of the Annual Conference. It also encourages congregations and individuals to learn about and participate in as advocates for social justice issues. All responsibilities assigned by The Book of Discipline to the Conference Board of Global Ministries and the Conference Commission on Christian Unity, Ethnic Local Church Concerns and Native American Ministries will be carried out by the MSJ Team. The team links congregations to the general church through the General Board of Church and Society. The team also collaborates with staff to carry out the work of the Office of Mission, Service and Justice, including its work with Volunteers in Mission and Disaster Response as well as a host of ecumenically related projects (e.g. Heifer International, Festival of Sharing, PET, etc.). The Missouri United Methodist Disaster Response Team will function as a task force of this team. Other task forces may be established for specific needs and projects. {Membership: 9 including Conference Secretary of Global Ministries, Mission Coordinator of Education and Interpretation of United Methodist Women, plus ex-officio.}

#### 118.00 Finance and Administration Council

The functions of the Council on Finance and Administration are to serve as a finance committee, to administer the affairs of the Conference, and to provide administrative support for congregations. All lay members of the Council on Finance and Administration who are not members of the Annual Conference shall be granted the privilege of voice without vote during the session of Annual Conference. {Membership: 13}



119.00 Lay Ministry Team

The function of the Lay Ministry Team is to support the congregations through the training, support and empowering of lay leadership for ministry. This will include the ministries of lay speakers, lay leaders and those serving as certified lay ministers. The committee also links congregations and the General Church through the General Board of Discipleship. {Membership: 15 including Conference Lay Leader (who will be the chair of this team), 2 associate lay leaders, 9 district lay leaders, Conference director of lay servant ministries, and 2 members at-large.}

120.00 Mozambique Initiative Committee

The function of the Mozambique Initiative Committee is to provide oversight and coordination for the partnership of ministry between The United Methodist Churches of Mozambique and Missouri. {Membership: 10}

121.00 Next Generation Ministries

The function of the Next Generation Ministries Team is to connect local churches and the Missouri Annual Conference in the work of intentional faith development related to children, youth, college-age persons, camping ministries and campus ministries. Their work may include providing resources, experienced guidance and training for the work of discipling next generations in the local church. They will serve as the Board of Higher Education and Campus Ministry for the Annual Conference and liaison to the Global Board of Higher Education and Ministry (§1634). {Membership: 10 with at least one member between the ages of 18-24 and one member under the age of 18 plus ex-officio. The Next Generation Ministries staff shall be ex-officio.}

122.00 Nominating Committee

The function of the Nominating Committee is to nominate all officers and members of Conference units unless otherwise designated by the current Book of Discipline. {Membership: 11 including the Conference Lay Leader and a district superintendent with vote. The bishop and Director of Connectional Ministries will be ex-officio with voice and vote.}

122.05 The Nominating Committee shall:

1. compile a file of prospective nominees for the Conference;
2. make an annual report to the Conference for the purpose of filling vacancies or making nominations for new positions;
3. at the beginning of each quadrennium, present a complete slate of nominees for the membership of all councils, teams, commissions and committees;
4. consult with persons it places in nomination; and
5. provide an opportunity for additional nominations for any vacancy on the slate presented by Nominations to be made from the floor of the Annual Conference session.

122.10 Where the current Book of Discipline does not provide for the filling of vacancies on councils, commissions and committees between sessions of the Annual Conference, each unit may fill a vacancy, after consultation with the chairperson of the Conference Committee on Nominations, until such time as the Annual Conference has approved a recommendation from the Committee on Nominations or a nomination from the floor.



### 123.00 Ordained Ministry Board

As mandated by the current Book of Discipline, the function of the Board of Ordained Ministry shall be to enlist and recruit women and men of all races and ethnic origins for ordained ministry and professional certification; to guide, prepare, examine and evaluate applicants for the ordained ministry, diaconal ministry, and professional certification; to oversee processes and provide education for changes in Conference relations of ordained ministers, diaconal ministers and those professionally certified; and to monitor the effectiveness of ordained ministers, diaconal ministers and professionally certified persons in the Annual Conference.

### 124.00 Rules and Procedures Committee

The functions of the Rules and Procedures Committee are to review and recommend changes in the standing rules, monitor The Book of Discipline for the purpose of keeping the standing rules in harmony, and to call attention to any violations of the standing rules or the current Book of Discipline. {Membership: 6}

### 125.00 Trustees Board

The Missouri Annual Conference Board of Trustees shall be incorporated as a nonprofit organization in the State of Missouri. The Board of Trustees shall be organized and perform those duties outlined in ¶640 and ¶2512 of The 2016 Book of Discipline. The sole corporate member of the corporation shall be the Missouri Annual Conference of the United Methodist Church. The directors shall be the individuals elected by the session. The Board of Trustees shall receive and hold in trust for and on behalf of the Annual Conference all real or personal property acquired by the Annual Conference with the exception of Missouri Annual Conference of The United Methodist Church; The Board of Pensions of the Missouri Annual Conference of The United Methodist Church; or any other incorporated boards of affiliated entities with the Board of Trustees of The United Methodist Church. {Membership: 12}

### 126.00 Values Team

The functions of the Values Team are to affirm and advocate our values in every part of our Conference and call us to faithfulness to the Gospel and the Social Principles of The United Methodist Church. The Values Team connects the Missouri Annual Conference to the General Church Commissions on Religion and Race and the Status and Role of Women and encourages diversity and inclusiveness in all levels of our church. The team shall function as the Annual Conference Committee on Disability Concerns. It lifts up the Conference values as guideposts for our ministry. This team shall care for the responsibilities and follow the membership guidelines found in ¶643, ¶644 and ¶653 of The 2016 Book of Discipline. The chairperson shall be a woman. {Membership: 16}

### 127.00 Youth Leadership Team

The Youth Leadership Team (YLT) will serve as the steering committee for the youth ministries of the Annual Conference. Through Conference-wide training, service and mission opportunities and other spiritual retreats and events, the YLT will have opportunities for spiritual growth and discipleship. They will be encouraged to discover their gifts, equipped and empowered to use their gifts to help the conference and the local church to be culturally relevant, and committed to the ministry for the Next Generation. {Membership: a minimum of 12 with vote with no more than one-third of the membership of the council considered adults (over 18) in accordance with ¶649.2. Two Conference Safe Sanctuary-certified adults to be nominated by the Annual Conference in accordance with Standing Rule 122.00; and youth to be selected from applications to the Next Generation Ministries office. The Next Generation Ministries staff person shall be ex-officio.}





**150.00 Enabling Procedures for Conference Boards, Commissions, Committees, Councils, Teams and Work Areas**

150.05 Elected membership on boards, commissions, committees, councils, teams and work areas shall be limited to eight consecutive years except that members will be allowed to succeed themselves without limit on the Board of Trustees and on the Archives and History Committee, and members of the Board of Ordained Ministry may be elected to three consecutive terms (12 years) as allowed by The Book of Discipline (§1635.a).

District Lay Leaders will serve a minimum of a four year term (§1660.2) but not to exceed six years. In years of district superintendent transition, the term may be extended by one year. A minimum of four years should be observed between District Lay Leader terms.

150.10 No one is to serve on more than one Conference board, commission, committee, council, team and work area unless ex-officio.

150.15 The chairpersons of all boards, commissions, committees, councils, teams and work areas (except those designated by the current Book of Discipline), the Conference Lay Leader, the Associate Conference Lay Leader(s), and the Conference Director of Lay Servant Ministries shall be nominated at the beginning of a quadrennium by the Conference Committee on Nominations.

150.20 A person may serve no more than eight consecutive years as chairperson of the same board, commission, committee, council, team and work area.

150.25 At the session of the Annual Conference immediately following a regular session of General Conference the following officers of the Annual Conference shall be elected: the Conference Statistician shall be nominated by the bishop and Cabinet, the Conference Treasurer shall be nominated by the Finance and Administration Team, and the Conference Secretary shall be nominated by the Annual Conference Committee on Nominations.

150.30 The Bishop and Cabinet shall determine Cabinet representatives to boards, commissions, committees, councils, teams and work areas. The Cabinet representative(s) shall have voice and vote except if serving on the Mission Council.

150.35 The Conference staff shall serve as ex-officio member(s) of boards, commissions, committees, councils, teams and work areas as assigned, with the exception of the Board of Ordained Ministry. They shall have voice and vote unless serving on the Mission Council, in which case, they shall have voice without vote.

150.40 Conference boards, commissions, committees, councils, teams and work areas may add additional ex-officio members and/or consultants as needed to provide diversity and/or expertise. Ex-officio members may have voice with vote unless noted by the specific boards, commissions, committees, councils, teams and work areas. The names of these persons shall be provided to the Committee on Nominations.



## 200 Annual Conference Membership and Session

### 200.05 Membership

The Annual Conference shall be composed of clergy and lay members. The clergy membership shall consist of deacons and elders in full connection, provisional members, associate members, and local pastors under appointment. The lay membership shall consist of professing lay members elected by each charge, the diaconal ministers, the active deaconesses, and home missionaries under episcopal appointment within the bounds of the Annual Conference; the Conference President of United Methodist Women; the Conference President of United Methodist Men; the Conference Lay Leader; District Lay Leaders; the Conference Director of Lay Servant Ministries; the Conference Secretary of Global Ministries (if lay); the president or equivalent officer of the Conference Young Adult Organization; Conference President United Methodist Youth; the Chair of United Methodist Student Movement; and one young person between the ages of 12 and 18 and one young person between the ages of 18 and 30 from each district.

- 200.10 In order to provide an equal number of clergy and lay members, additional professing lay members shall be elected in the following order: one additional young person between 12 and 18 years of age from each district, one additional young person between 18 and 30 years of age from each district; the Youth Leadership Team; the Associate Conference Lay Leader(s); Conference Treasurer; Conference Director of Connectional Ministries/equivalent; Conference Coordinator of Communications; Conference program staff; at-large members of the Mission Council; Conference Chancellor; chairpersons of Annual Conference Teams, Boards, Commissions and Committees; Lay Missioners/Certified Lay Ministers under assignment; the Conference Missions Secretary; members of General and Jurisdictional Boards; one additional member from each church that has a Deacon with a secondary appointment assigned as a clergyperson on the staff; District Presidents of United Methodist Women; District Presidents of United Methodist Men; chairpersons of District Councils on Ministries; member(s) of the World Methodist Council; and member(s) of the World Council of Churches Assembly or Central Committee.
- 200.15 If additional lay members are needed to provide an equal number of clergy and lay members (§133), an additional number of at-large lay members shall be named by the Director of Connectional Ministries. The Director of Connectional Ministries shall indicate how many names of at-large lay members will be required of each district superintendent not later than the February 28 immediately prior to the relevant session of Annual Conference. Each district superintendent shall submit a list of at-large lay member candidates to the Director of Connectional Ministries.

In the event that the number of lay members elected from churches served by assigned lay persons exceeds the number of clergy members not appointed to a charge, then the number of at-large lay members named above shall be reduced by such excess.

## 201 Session

- 201.05 All resolutions from individuals, congregations or groups other than councils, teams, committees, or boards of the Missouri Conference must be in the office of the Director of Connectional Ministries before 5:00 p.m. on April 15 in order to be considered by the approaching session of Annual Conference. Resolutions that are determined to be out of order by the Bishop shall be returned to the petitioner by May 15. Resolutions that are determined to be in order by the Bishop will be distributed for review as follows:

- Resolutions calling for changes to the Standing Rules will be distributed to the Rules and Procedures Committee; Resolutions with financial implications will be distributed to the Finance and Administration Team; Resolutions with Social Principles implications will be distributed to the Mission, Service and Justice Team; all other resolutions will be distributed to the Mission Council.



- The appropriate group will consider the resolution and will be responsible for its presentation to the session.
- The appropriate group may collaborate with the author of the resolution to perfect the resolution or to resolve the issue before its presentation at Annual Conference.
- If the issue is not resolved, the group will present the resolution as stated by the author; however, in order to improve the deliberative process it shall also briefly summarize in what ways it agrees or disagrees with the petition.
- No appropriate group may begin the above collaboration and perfecting process with a resolution author until the resolution author gives written permission for the process to begin.
- If the collaboration and perfecting process has begun after receiving written permission of the resolution author, the resolution author may end the process at any time by so informing the appropriate group.

201.10 All items of substantive nature to come before the Annual Conference that are unable to be printed in the Conference Workbook shall be in the hands of the members at least one day prior to action with the exception of the Conference Committee on Nominations and the Board of Ordained Ministry. The Rules and Procedures Committee shall make a preliminary report at least one day before action is to be taken.

201.15 All proposals for changes to the Standing Rules of the Annual Conference must be referred to the Rules and Procedures Committee before being considered by the Annual Conference. Proposed changes are to be in the hands of the Rules and Procedures Committee by May 1.

201.20 One signed, legible copy of all motions and reports submitted to the Annual Conference shall be placed in the hands of both the Conference Secretary and presiding officer before the close of that business session. Motions to table or adjourn shall be an exception to this rule.

201.25 Debate during plenary sessions of the Annual Conference shall be limited to five speakers for two minutes for each side of the motion being debated.

201.30 The Annual Conference Sessions Committee shall provide childcare at all sessions and worship services of the Annual Conference.

### **300 Financial and Statistical Administration**

301.00 The Conference fiscal year shall be January 1 through December 31. All funding from the local church given to the Annual Conference shall be remitted through the Conference Treasurer, except as otherwise designated by the Finance and Administration Team.

301.10 All matters affecting the Conference budget shall be referred to the Finance and Administration Team, and no action shall be taken on the matter until the Team has made a report to the Annual Conference Session.

301.20 For each budget year the Finance and Administration Team will present a budget to the Annual Conference that reflects this limitation: The three year average of the change in the Conference budget will not be greater than the three year average of the increase in local church expenditures used to calculate apportionments.

302.00 Each pastor-in-charge shall have responsibility for filing local church year-end reports with the Statistician of the Annual Conference. Due date for submitting these reports shall be determined in consultation with the Cabinet. Local churches not filing year-end reports will have the previous year's reports used for reporting and apportionment calculation purposes.



303.00 The Conference shall have an Audit Review Committee as specified in ¶617.4 of The 2016 Book of Discipline. The Audit Review Committee shall determine the list of agencies which will be required to submit annual financial statements for review by the Committee.

304.00 There shall be a Moving Expense Reimbursement Policy administered in accordance with the Policies and Procedures of the Finance and Administration Team.

#### **400 Clergy Benefits**

401.00 Active Health Insurance: The Annual Conference shall maintain a group health insurance plan. Participation in the plan shall be mandatory for those itinerating clergy appointed to serve full-time as pastors of local churches, as district superintendents or as members of the Conference staff. Spouses and dependent children are eligible for coverage under the plan.

402.00 Premiums for the clergyperson's spouse and/or dependent children shall be the responsibility of the clergyperson.

403.00 The Clergy Support Team shall pay toward the premium for the spouse and/or dependent children of a deceased pastor, provided the spouse and/or dependent children are already enrolled in the Conference health insurance plan. At the end of five years, the surviving spouse will have the option of continuing in the health insurance plan at the person's own expense until age 65, when the Clergy Support Team will pay towards the premium as defined in the Clergy Support Team Policies and Procedures.

#### 404.00 Retiree Health Insurance

The Missouri Annual Conference shall cease to sponsor a health insurance plan for Medicare eligible retirees after December 31, 2008.

404.10 For retirees and others currently enrolled in the Missouri Annual Conference-sponsored health insurance plan, who become Medicare eligible, the Clergy Support Team will provide informational assistance to locate and select plans for medical and prescription drug coverage.

405.00 Those currently participating in the \$1,320 per year Reimbursement Plan (offered by the former West Conference) for purchase of a commercial Medicare supplement plan will be allowed to continue.

405.10 Medicare eligible retirees for whom the Missouri Annual Conference paid the premium for participation in the Conference-sponsored Medicare Companion and Prescription Drug Plan through December 31, 2008, will receive a monthly stipend up to \$290/month beginning in January 2023. For persons who are currently required to pay a portion of the premium as a condition for participation or were required to pay a percentage of the premium prior to January 2009, the monthly stipend will be reduced by the same percentage as the required premium contribution. The monthly stipend may be increased by 2% annually by vote of Annual Conference session. The Clergy Support Team will review the adequacy of the 2% increase on an annual basis to assure that the resulting stipend is keeping pace with inflationary trends in the senior health care premium market. The stipend will be paid by the Missouri Annual Conference and processed through the Missouri Annual Conference. The stipend must be approved by the session annually.



405.20 Retirees who were on the Conference health insurance plan until December 31, 2008, and receive a stipend for health care may apply for a grant to help cover: (A) premium costs above the amount of the stipend, and/or (B) prescription drug costs incurred in the Medicare “donut hole.” The maximum amount for premium assistance is \$50 per month. The maximum amount of prescription assistance is \$2,250. Applications for grants, with adequate supporting documentation, will be considered by a sub-committee of the Clergy Support Team. Grants will only be given as reimbursements and must be reported as taxable income.

405.30 The Missouri Annual Conference policy for payment of premium for non-Medicare eligible retirees shall not be affected by the Retiree Health Insurance resolution.

406.00 Vacation and Continuing Education

The Annual Conference shall maintain a policy of time allowed for vacation and continuing education for pastors serving full-time under appointment who have completed their basic educational requirements. Clergy serving full-time under appointment, who have completed their basic educational requirements, shall be granted four weeks for vacation and a minimum of two weeks for continuing education annually between the regular sessions of the Annual Conference.

Because The Book of Discipline provides that local churches and clergy work in a covenant of care (§1303.4), local churches should work with appointed full-time clergy and the district superintendent to provide adequate paid time off for short duration illnesses in addition to the four weeks of vacation. Illnesses and disabilities of longer durations should be handled through the district superintendent.

Part-time clergy should be granted at least two weeks of paid time off for sick leave, personal days and vacation, though churches are encouraged to work with clergy and the district superintendent to ensure adequate rest and recovery from illness when necessary.

Attendance at Conference-required events shall not count against vacation, sick or personal days provided to clergy of any status. In particular, licensed local pastors (full- and part-time) shall be granted as much time as necessary to attend course of study and licensing school.

**500 District Conference**

501.00 The membership of the District Conference shall include pastors, deacons, diaconal ministers, administrative board/council chairpersons, and lay members to Annual Conference from each congregation; clergy in extension ministries; the District President of United Methodist Men, the District President of United Methodist Women, the District President of United Methodist Youth and all members of the District Council. In addition to these, each congregation shall elect two members and two reserve members to the District Conference.



## BOARD OF TRUSTEES POLICY AND PROCEDURES

### Abandoned Property

Assets from discontinued or abandoned churches shall be received by the Conference Trustees and utilized as determined by the Council on Finance & Administration in conversation with the Conference Trustees, the Clergy Support Team and Mission Council. Subject to The Book of Discipline and applicable law, uses may include, without limitation, congregational development, care for other abandoned properties, use for pension funding and/or other identified needs within the Annual Conference.

The local district superintendent shall notify the Chairperson of the Board of Trustees of the possible abandoned property. The Trustees shall seek to insure any abandoned property once it is brought to the attention of the Chairperson of the Board of Trustees. Any property abandoned in an urban area will be disposed of according to The 2016 Book of Discipline, ¶2549.7.

### Conference Property

The Board of Trustees shall oversee all real and personal property owned or used by the Annual Conference except for property owned by The Board of Pensions of the Missouri Annual Conference of The United Methodist Church; or any other incorporated boards of affiliated entities with the Board of Trustees of The United Methodist Church. The Board of Trustees shall submit a budget to the Finance and Administration Team for all expenses incurred in owning and maintaining Conference properties for which the Conference Trustees have responsibility.

As part of the Annual Conference's operations, it and its affiliated entities collect various forms of data from individuals and local churches, including, without limitation, names, addresses, telephone numbers, email addresses, birthdates, employment histories, financial information and other sensitive information (all such information referred to as "Data"). The Board of Trustees has determined that the Data, especially that which is held in electronic forms or media, are particularly susceptible to threats of loss and present unique legal risks to the Conference and all of its affiliated organizations. Because of this risk and threat, the Board of Trustees will not (and will not allow the Conference to) share or distribute any Data owned or used by the Board of Trustees, the Conference or any of the Conference's other affiliated entities with other organizations or individuals, other than employees on a need-to-know basis, except as is required to be printed (in hard copy or fixed electronic form, such as PDF) in the Annual Conference's annually published Journal. The Board of Trustees will, however, share some limited data (local church contact information, including the current pastor and the names of current local church officers) in electronic spreadsheet format with the Missouri United Methodist Foundation and Central Methodist University.

### Insurance

The Board of Trustees shall provide for insurance for the Annual Conference including Property & Inland Marine; Crime; General Liability; Directors & Officers, Employment Practices Liability; Employee Benefit Liability; Commercial Automobile; Umbrella Excess Liability and Workers' Compensation for all employees on the Conference payroll.

The Board of Trustees recommends that all churches in the Missouri Conference secure adequate insurance. Suggested minimums would include:

Liability General Aggregate (Annual)	\$3,000,000
Bodily Injury/Property Damage Liability	\$1,000,000 per occurrence (including corporal punishment)
Personal Advertising Injury	\$1,000,000 each occurrence
Medical Payments	\$10,000 per person



Damage to Premises Rented to You	\$100,000 per premises
Products/Completed Operations	\$1,000,000 each occurrence/\$3,000,000 aggregate
Day Care Coverage	Included for owner operated daycare centers only
Volunteers	Included as insureds/employees
Pastoral Professional	\$1,000,000 each occurrence
Directors and Officers Liability	\$1,000,000 claims made basis/\$2,500 deductible/claim
Employment Related Practices Liability	\$1,000,000 claims made basis/\$2,500 deductible/claim
Sexual or Physical Abuse or Molestation	\$1,000,000 each occurrence/\$2,000,000 aggregate
Employee Benefits Liability	\$1,000,000 (\$1,000 deductible/claims made basis)
Employee Dishonesty (Crime)	\$100,000/\$1,000 deductible
Money/Securities Inside/Outside	\$50,000 (increase in special holiday weekends)
Forgery or Alteration	\$50,000/\$1,000 deductible

In order to address the issue of ascending liability, the Board of Trustees recommends that the Missouri Annual Conference and the appropriate district office be listed as an additional insureds on the local church’s policy and provide the Conference and district offices with a certificate of insurance.

**Legal Fee Reserve**

The Board of Trustees requests the Annual Conference include in the Trustees’ budget a Legal Fee Reserve of \$10,000 per year with the intention of building and maintaining a Legal Fee Reserve in the amount of \$100,000.

**Donations and Bequests**

In accordance with The 2016 Book of Discipline, ¶2512.3a, the Conference Trustees shall receive, collect and hold in trust for the benefit of the Annual Conference any and all donations, bequests and devises of any kind or character, real or personal, that may be given, devised, bequeathed or conveyed to the Annual Conference. Further, all long-term investments shall be made with the Missouri United Methodist Foundation unless otherwise stipulated by the donor.

**CLERGY SUPPORT TEAM POLICIES & PROCEDURES**

**Health Insurance**

The Missouri Conference Health Insurance Plan for active participants is administered by the Wespath Benefits and Investments (Wespath) and is known as HealthFlex Exchange. HealthFlex Exchange is a “private exchange” established by Wespath. Healthflex Exchange establishes a forum through which full-time clergy select individual and/or family coverage under one of six plan choices as set forth below. This Conference’s Board of Pensions (Clergy Support Team) is requested to provide updated information to the district superintendents concerning clergy dependents that are not covered by the Conference health insurance program or an equivalent insurance. The district superintendent shall then counsel with those clergy and seek ways to provide for insurance coverage in order to avoid extreme hardships on the clergyperson (and family) and embarrassment to the local church and/or Annual Conference. A payment for the Defined Contribution (as defined below) as well as additional premiums and contributions to Flexible Spending Accounts (FSA), Health Saving Accounts (HSA) or Health Reimbursement Arrangements (HRA) for participants’ health insurance and related costs shall be billed monthly to the charge to which the participant is appointed or to the employing



agency. A payment consisting of an amount billed to the charge plus an additional amount provided by the Annual Conference shall be credited to the participant's premium(s) and any accompanying HSA or HRA at Wespath and shall be referred to as the "Defined Contribution." The portion of Defined Contribution required by local charges will not include the costs associated with any premium covering dependents of clergy. Defined Contribution payments shall be due at the Annual Conference bank no later than the last day of each month. The Defined Contribution together with any additional premium payments shall be received for the sole benefit of the participant for whom the Defined Contribution was submitted. Although the charge or employing agency is expected to pay their part of the Defined Contribution, the participant is ultimately responsible for payment of the entire premium and any HSA or HRA contributions. In the event the Defined Contribution payment is more than fifteen (15) days delinquent, the Administrator of Clergy Relations and Benefits shall notify the participant and the appropriate district superintendent. The Administrator of Clergy Relations and Benefits shall serve as enrollment clerk for the plan. Participants are responsible for notifying the Administrator of Clergy Relations and Benefits within 30 days of any change of conference status or appointment, change of marital status, change of address, changes in the names of participants, or persons to be added or deleted with respect to dependent status or dependent care coverage. Dependents may be added or deleted during the designated open enrollment period, usually during the month of November, for enrollment that is effective January 1 of the following year. The same applies for changes to a plan selected within HealthFlex Exchange. In addition, a family status change may allow for addition or deletion of dependents to the plan, provided that an enrollment change form is received by the Conference Office within thirty (30) days of a qualifying event, as determined by the HealthFlex Exchange program. Final determination of eligibility for all persons is subject to approval by the insurance carrier.

Continuation of benefits is available according to the terms of the plan for a period of twelve (12) months from the date of termination of eligibility status. This distinguishes our "continuation coverage" from that offered under COBRA. Clergy members of the Conference staff to be covered by the Conference health insurance program are: Director of Connectional Ministries, Director of Congregational Excellence, Director of Mission, Service and Justice, Director of Leadership Excellence, Director of Financial & Administrative Services and Director of Next Generation Ministries.

### **2022 Health Insurance Rates/Defined Contribution**

Participants in the Conference's medical and dental health insurance plan are affected by the nationwide trend of rising health care costs, our aging demographic, as well as the amount of claims our group incurs. For 2022 the annual amount required of local charges for the Defined Contribution for each clergy person shall remain the same as the 2021 contribution. The premiums required for dependent and family will depend on the plan selected by each clergyperson. In 2022, the Defined Contribution shall be as follows:

Local Church Portion:	\$8,900 (\$741.67 per month)
Annual Conference CST Portion:	\$1,150 (\$134.58 per month)
<b>TOTAL DEFINED CONTRIBUTION</b>	<b>\$10,515 (\$876.25 per month)</b>

This Defined Contribution will entirely cover the individual clergyperson's premium under the plans referred to as the C3000, H2000 and H3000, the core exam Vision and the Dental HMO plan. It will cover both the individual's premiums AND an additional HRA or HSA (as the case may be) contribution in any of the other High Deductible Health Plans (those beginning with H) or Consumer Driven Health Plans (those beginning with C). The most expensive "gold" plan, a PPO known as the B1000, and the C2000 and H1500 plans will require additional annual payroll withholdings from participants.



The individual premiums for each of the health insurance plans together with core exam vision and Dental HMO will be:

B1000 \$11,664  
 C2000 \$11,208  
 C3000 \$9,780  
 H1500 \$10,920  
 H2000 \$9,912  
 H3000 \$8,664

The Defined Contribution of \$9,987 will offset these amounts. For clergy electing the C3000, H2000 or H3000 with no upgrade to vision or dental coverage, the Defined Contribution will result in an additional amount added to the plan's accompanying health savings account or health reimbursement arrangement.

To restate, the actual premiums billed to a local church for a clergyperson's health, vision and dental coverage will vary based on the combination selected. Given the number of combinations, we believe it best not to set forth every possible premium. However, it may be helpful for clergy electing dependent or family coverage to see the amount for which individual clergy will be responsible when electing dependent or family coverage with basic vision and dental. Those amounts withheld from the pastor's paycheck when electing dependent and/or family coverage with the core vision and least expensive dental (Dental HMO) will be as follows:

	One Dependent Coverage		Family Coverage (2+ Dependents)	
B1000	\$11,613	\$967.75/month	\$19,917	\$1,659.75/month
CDHP Gold (includes HRA contribution)	\$10,749	\$895.75/month	\$18,705	\$1,558.75/month
CDHP Silver (includes HRA contribution)	\$8,037	\$669.75/month	\$14,997	\$1,249.75/month
HDHP Gold (includes HSA contribution)	\$10,185	\$848.75/month	\$17,961	\$1,496.75/month
HDHP Silver (includes HSA contribution)	\$8,277	\$660.75/month	\$15,345	\$1,278.75/month
HDHP Bronze (includes HSA contribution)	\$5,913	\$492.75/month	\$12,117	\$1,009.75/month

In 2022, under all plans in Healthflex Exchange, United Healthcare will continue to be our health insurance carrier. Our prescription drug coverage will be with Optum Rx, though pharmacy plans will vary depending on the selection made by individual clergypersons. Dental insurance will remain with CIGNA in one of three plans varying in premium. Mental health/lifestyle management coverage will remain with United Behavioral Health, though coverage varies somewhat depending on the health plan selected. Vision care coverage will continue with VSP in one of three plans varying in premium.

Each plan's deductible will vary. They are summarized as follows:

	<u>Individual</u>	<u>Family</u>
<b>B1000</b>	\$1,000 per person	\$2,000 per family
<b>CDHP Gold</b>	\$2,000 per person	\$4,000 per family
<b>CDHP Silver</b>	\$3,000 per person	\$6,000 per family
<b>HDHP Gold</b>	\$1,500 per person	\$3,000 per family
<b>HDHP Silver</b>	\$2,000 per person	\$4,000 per family
<b>HDHP Bronze</b>	\$3,000 per person	\$6,000 per family



## Retiree Health Insurance

For retired clergy and dependents for whom the Annual Conference has been and will be responsible for providing health insurance according to the provisions below, the Conference will in 2022 provide up to a \$290.00 monthly stipend to the retiree for the purpose of purchasing Medicare supplemental insurance and prescription drug insurance policies to meet the retiree's needs. For retirees who have not reached age 65, the Conference will continue to provide access to HealthFlex insurance at the clergyperson's expense as has been the policy in previous years.

**CLERGY RETIRING UNDER ¶357.2a (20 year rule):** For clergypersons retiring with 20 or more years of service, participation in the Conference health insurance plan may be continued provided premiums are paid 100% by the participant. **Upon reaching age 65, the clergyperson and/or spouse will not have access to the Conference-sponsored health insurance plan.**

**CLERGY RETIRING UNDER ¶357.2b (30 year rule):** For clergypersons retiring with 30 years or more of service or having reached 62 years of age, the clergyperson is eligible to continue in the Conference health insurance program with responsibility for paying the following percentage of the health insurance premium for self and dependents until reaching the age of 65:

- Retiring before July 1, 2005 – 50% of premium
- Retiring after June 30, 2005 – 60% of premium
- Retiring after June 30, 2006 – 70% of premium
- Retiring after June 30, 2007 – 80% of premium
- Retiring after June 30, 2008 – 90% of premium
- Retiring after June 30, 2009 – 100% of premium

Upon reaching age 65 the clergyperson may receive a stipend based on the schedule below for the purpose of purchasing Medicare supplemental insurance and dental insurance policies to meet the retiree's need.

- Retiring before July 1, 2005 – 50% of stipend
- Retiring after June 30, 2005 – 40% of stipend
- Retiring after June 30, 2006 – 30% of stipend
- Retiring after June 30, 2007 – 20% of stipend
- Retiring after June 30, 2008 – 10% of stipend
- Retiring after June 30, 2009 – no stipend

As of July 1, 2009, clergyperson retiring under this paragraph of The 2016 Book of Discipline shall have access to the Conference health insurance for self and eligible dependents at the clergyperson's expense **until the clergyperson and/or dependents reach age 65.**

**CLERGY RETIRING UNDER ¶357.2c (40 year rule):** For clergy retiring with 40 years of service prior to July 1, 2005, and being at least 65 years old, the Conference will provide a monthly stipend of \$285 for the purpose of purchasing Medicare supplemental insurance and prescription drug insurance policies to meet the retiree's need. If the clergyperson had not yet reached 65 years of age, the Clergy Support Team will pay 100% of the eligible retiring clergyperson's health insurance premium with the clergyperson responsible for paying the following percentage of the health insurance premium for eligible dependents:

- Retiring after June 30, 2005 – 20% of premium
- Retiring after June 30, 2006 – 40% of premium
- Retiring after June 30, 2007 – 60% of premium



Retiring after June 30, 2008 – 80% of premium  
Retiring after June 30, 2009 – 100% of premium

Upon reaching age 65 the clergyperson may receive a stipend based on the schedule below for the purpose of purchasing Medicare supplemental insurance and dental insurance policies to meet the retiree's need.

Retiring before July 1, 2005 – 100% of stipend  
Retiring after June 30, 2005 – 80% of stipend  
Retiring after June 30, 2006 – 60% of stipend  
Retiring after June 30, 2007 – 40% of stipend  
Retiring after June 30, 2008 – 20% of stipend  
Retiring after June 30, 2009 – no stipend

As of July 1, 2009, clergyperson retiring under this paragraph of The 2016 Book of Discipline shall have access to the Conference health insurance for self and eligible dependents at the clergyperson's expense until the clergyperson and/or dependents reach age 65.

**CLERGY RETIRING WITH LESS THAN 30 YEARS OF SERVICE:** As of January 1, 2007, clergy retiring with less than 30 years of service with at least five years participation immediately preceding retirement in the Conference health insurance program will have access to the Conference health insurance program at the clergyperson's own expense. Eligible dependents with at least five years participation in the Conference health insurance program will have access to the Conference health insurance program at their **own expense until the clergyperson reaches the age of 65. No clergyperson with retired status shall be eligible to participate in the Conference health insurance program upon reaching age 65.**

**INSURANCE GRANT FOR RETIREES**

Retirees who were on the Conference health insurance plan until December 31, 2008, and receive a stipend for health care may apply for a grant to help cover: (A) premium costs above the amount of the stipend, and/or (B) prescription drug costs incurred in the Medicare "donut hole." The maximum amount for premium assistance is \$50 per month. The maximum amount of prescription assistance is \$2,250. Applications for grants, with adequate supporting documentation, will be considered by a sub-committee of the Clergy Support Team. Grants will only be given as reimbursements and must be reported as taxable income.

**Resolutions Relating to Rental/Housing Allowances for Retired, Disabled or Former Clergypersons of the Missouri Conference**

The Missouri Conference (the "Conference") adopts the following resolutions relating to rental/housing allowances for active, retired, terminated or disabled clergypersons of the Conference:

WHEREAS, the religious denomination known as The United Methodist Church (the "Church"), of which this Conference is a part, has in the past functioned and continues to function through ministers of the gospel (within the meaning of Internal Revenue Code section 107) who were or are duly ordained, commissioned, or licensed ministers of the Church ("Clergypersons");

WHEREAS, the practice of the Church and of this Conference was and is to provide active Clergypersons with a parsonage or a rental/housing allowance as part of their gross compensation;

WHEREAS, pensions or other amounts paid to active, retired, terminated, and disabled Clergypersons are considered to be deferred compensation and are paid to active, retired, terminated, and disabled Clergypersons in consideration of previous active service; and

WHEREAS, the Internal Revenue Service has recognized the Conference (or its predecessors) as an appropriate organization to designate a rental/housing allowance for Clergypersons who are or were members of this Conference and are eligible to receive such deferred compensation;

NOW, THEREFORE, BE IT RESOLVED:

THAT an amount equal to 100% of the pension, severance, or disability payments received from plans authorized under The Book of Discipline of The United Methodist Church (the "Discipline"), which includes all such payments from Wespeth Benefits and Investments ("Wespeth"), during the year 2022 by each active, retired, terminated, or disabled Clergyperson who is or was a member of the Conference, or its predecessors, be and hereby is designated as a rental/housing allowance for each such Clergyperson; and

THAT the pension, severance, or disability payments to which this rental/housing allowance designation applies will be any pension, severance, or disability payments from plans, annuities, or funds authorized under the Discipline, including such payments from the Wespeth and from a commercial annuity company that provides an annuity arising from benefits accrued under a Wespeth plan, annuity, or fund authorized under the Discipline, that result from any service a Clergyperson rendered to this Conference or that an active, a retired, a terminated, or a disabled Clergyperson of this Conference rendered to any local church, annual conference of the Church, general agency of the Church, other institution of the Church, former denomination that is now a part of the Church, or any other employer that employed the Clergyperson to perform services related to the ministry of the Church, or its predecessors, and that elected to make contributions to, or accrue a benefit under, such a plan, annuity, or fund for such an active, a retired, a terminated, or a disabled Clergyperson's pension, severance, or disability plan benefit as part of his or her gross compensation.

NOTE: The rental/housing allowance that may be excluded from a Clergyperson's gross income in any year for federal (and, in most cases, state) income tax purposes is limited under Internal Revenue Code section 107(2), and regulations thereunder, to the least of: (a) the amount of the rental/housing allowance designated by the Clergyperson's employer or other appropriate body of the Church (such as this Conference in the foregoing resolutions) for such year; (b) the amount actually expended by the Clergyperson to rent or provide a home in such year; or (c) the fair rental value of the home, including furnishings and appurtenances (such as a garage), plus the cost of utilities in such year. Each clergyperson or former clergyperson is urged to consult with his or her own tax advisor to determine what deferred compensation is eligible to be claimed as a housing allowance exclusion.

### **MOVING EXPENSE REIMBURSEMENT FOR RETIREES**

Upon retirement (under 2016 Book of Discipline, ¶1357.2.a, ¶1357.2.b, ¶1357.2.c), or being granted medical leave, a minister may receive moving expense reimbursement up to \$1,500 of actual expenses. Those participating in the Voluntary Transition Program may receive moving expense reimbursement up to \$1,000 of actual expenses. These grants will be made upon adequate documentation for the move being submitted to the Treasurer's Office within six months of the move. In the event of the death of a minister not yet retired, the foregoing provisions may apply to the surviving spouse of the deceased minister. In all cases, the following provisions will apply: (a) the minister or the surviving spouse must be eligible to receive a pension from the Conference; (b) there must be no other provision for his/her moving expenses; and (c) no minister, or dependent of a deceased minister, may receive funds for these moving expenses more than one time.



Following the adoption of legislation amending Chapter 26 of the United States Code in December 2017, any reimbursement or direct payment of expenses incurred as a result of a move must be treated as taxable income for purposes of calculating both Federal Income and Self-Employment Taxes. As such, local churches reimbursing a pastor for move expenses (or paying them on the pastor's behalf) must report such income to the pastor as part of his or her W-2. Retirees or any other non-employee clergy receiving a reimbursement of moving expenses from the Annual Conference will have such amounts reported on a 1099.

### **DEATH BENEFIT PAYMENTS**

Death benefit payments by the former Missouri West Conference Clergy Support Team shall be made upon the death of a retired clergyperson in the amount of \$5,000, and upon the death of a spouse or surviving spouse in the amount of \$2,000. The benefit will be available only to those West eligible clergypersons retired by December 31, 2002.

### **EQUITABLE COMPENSATION MINIMUM SALARY & GRANTS**

Please refer to complete guidelines for Equitable Compensation salary and grants in the Clergy Support Team report.

### **ARREARAGE POLICY**

A local church enters into a covenant, with their appointed pastor, ensuring their good intentions that all salary and benefits will be paid in a timely manner. The policy below outlines the process to be followed should this covenant not be fulfilled. (NOTE: The covenant on payment includes all compensation outlined on the Pastoral Support Form.)

If the church becomes unable to fully compensate the pastor, the pastor shall immediately notify the S/PPRC, so that the S/PPRC will work with the pastor to determine a resolution.

Should a resolution not be achieved, the pastor shall notify the district superintendent in writing, and the district superintendent will work with the pastor and the appropriate church leadership to establish an action plan.

An action plan might include:

- drawing from invested funds,
- an emergency appeal for special giving from the congregation,
- emergency grants or loans from the district or Conference.

According to The Book of Discipline ¶1624, such remedies cannot include a reduction in the pastor's compensation until the beginning of the next Conference year.

If, after consultation among the church leadership, it becomes apparent that the church may be facing a long-term financial crisis, the Chair of S/PPRC shall notify in writing the pastor and district superintendent that:

- a. An Equitable Compensation Subsidy Grant may be necessary to maintain compensation for the remainder of the Conference year or,
- b. A change in pastoral compensation or appointment may be necessary at the beginning of the following Conference year.

The statute of limitations for filing a claim for funds (i.e. notification to the district superintendent of the arrearage) for any salary arrearage is one year from the date of the initial arrearage. Once an appointment ends the pastor no longer has claim on the local church for compensation funds (2016 Book of Discipline, ¶1342.4).



## 2021 MOVING FUND REPORT

The Conference Council on Finance and Administration provides the following data on requests from the Conference Moving Fund in 2020:

- The Missouri Conference paid 26 moving grants in 2020. The total paid by the Conference was \$38,870.33 or 79.33% of the 2020 budget of \$49,000.
- Of the churches receiving grants, 23 churches paid full apportionments in 2019.
- Pro rata grants provided to churches paying less than 100% of apportionments totaled \$894.62.
- Fifteen churches received \$1,500, and four churches received the total amount of the move that was less than \$1,500.
- Twenty churches paid more than \$1,500, on average \$3,522.02.
- Moving expenses per move ranged from \$690.07 to \$10,610.84.
- The 2021 budget request for moving expense is \$49,000.

There are always options that could be imposed to keep the costs of moves down for a local church, including paying up to a certain weight, excluding the cost of moving bulky/heavier items, excluding the cost of packing, etc. At this time, CFA does not want to suggest regulating the specifics of moves and recommends continuing the following policy.

## 2022 MOVING POLICY

**Effective June 13, 2022**

The Missouri Annual Conference shall be responsible to reimburse local churches a reasonable amount for the moving expenses of full-time pastors under appointment who have annuity claim with the Annual Conference. A Moving Expense Fund shall be established for this purpose.

It shall be the responsibility of the pastor undergoing the move to obtain at least two bids from licensed moving companies. These bids shall be reviewed in consultation with the Staff-Parish (Pastor-Parish) Relations Committee of the receiving church or charge before a contract for the move is issued. The local church or charge shall have a maximum obligation of \$5,000 for the pastor's move. Moving costs above this amount shall be negotiable between the pastor, receiving local church or charge, and the District Superintendent of the district into which the pastor is moving. If the pastor is doing the move with rental equipment, bids are not necessary.

A local church or charge may apply to the Annual Conference for up to \$1,500 of the incurred moving expenses per full-time pastor. Reimbursable costs will include professional moving costs or the cost of truck rental, labor and related expenses. The Annual Conference will not provide reimbursement for food or lodging. Adequate documentation must accompany the application, and reimbursement must be requested within six months of the move. For moves over 150 miles, a special grant may be given from the Conference with proper documentation.

When two pastors are moving to two charges on the same moving bill, each charge will pay 50% of the moving cost unless otherwise negotiated. Each charge may apply for up to \$1,500 of the moving expense incurred by the charge. The charges shall work together to make the necessary arrangements for paying the moving bill. The district superintendent(s) shall facilitate any necessary negotiations between the charges.



In order to qualify for the moving expense reimbursement, the local church or charge shall have paid 100% of Conference apportionments for the prior year. If the local church or charge has not paid 100%, then the reimbursement will be made at the percent of Conference apportionments paid for the prior year. In a multi-point charge, each church shall receive reimbursement at the respective percent of Conference apportionments each church paid for the prior year.

For full-time pastors accepting extension ministry appointments with annuity claim on the Annual Conference, the Annual Conference will reimburse the receiving appointment under these same rules. For full-time persons entering the retiree relationship or going on incapacity leave, there shall be a one-time moving expense grant available of up to \$1,500. For full-time persons entering the Voluntary Transition Program there shall be a one-time moving expense grant available of up to \$1,000. These grants will be made upon adequate documentation for the move being submitted to the Treasurer's Office within six months of the move.

For full-time pastors with special circumstance requiring a move, there may be a one-time moving grant of up to \$1,500 available. These grants will be made by the Executive Committee of the Finance and Administration Team upon application, including submission of adequate documentation for the move.

Following the adoption of legislation amending Chapter 26 of the United States Code in December 2017, any reimbursement or direct payment of expenses incurred as a result of a move must be treated as taxable income for purposes of calculating both Federal Income and Self-Employment Taxes. As such, local churches reimbursing a pastor for move expenses (or paying them on the pastor's behalf) must report such income to the pastor as part of his or her W-2. Retirees or any other non-employee clergy receiving a reimbursement of moving expenses from the Annual Conference will have such amounts reported on a 1099.

## **2022 POLICIES AND PROCEDURES OF COUNCIL ON FINANCE AND ADMINISTRATION**

### **I. GENERAL POLICIES & PROCEDURES**

- A. All conference funds should be properly designated and remitted on forms provided by the conference treasurer. Remittances should be sent monthly to:

MISSOURI ANNUAL CONFERENCE - UNITED METHODIST CHURCH  
3601 AMRON COURT  
COLUMBIA, MO 65202

Nate Berneking will serve as Director of Financial and Administrative Ministries, which includes serving as Conference Treasurer and Statistician.

- B. The fiscal year for the United Methodist Church is the calendar year. In order to coincide, the fiscal year for the Missouri Annual Conference shall be designated to be the calendar year, and the Conference books are to close with the end of business on the 31st day of December.
- C. All Conference boards, teams, committees and task forces shall submit financial requests to the Conference Council on Finance and Administration (CF&A), through the related office or center director. Requests shall include: (a) a missional narrative of how funds are to be used; (b) fruit that has been generated by the ministry; (c) how the ministry lives out the Conference mission; and (d) explanation of how accumulated balances will be used.



- D. The Conference budget is apportioned to the churches based on a percentage which is referred to as a decimal. For 2022, the decimal for each local church will be based on a single expenditure-based factor: three years' average of the expenses reported in Columns 39 thru 47 less column 46A (Pre-school, Nursery School, After School and Mothers' Day Out programs) of Statistical Table II (or the equivalent lines in any new table produced by GCFA) as published in the respective years of the Conference Journals 2018, 2019 and 2020. Except with respect to new church starts phasing in, in accordance with paragraph E below, no church's apportionments shall increase or decrease more than 30%. The Council on Finance and Administration will continue reviewing the decimal formula each year.
- E. All newly established churches (not consolidations) in the Missouri Conference shall be apportioned as follows:
- a. A newly established church shall not be apportioned prior to chartering.
  - b. The newly established church will begin paying apportionments in the first calendar year immediately following the June Annual Conference Session after its chartering worship service. In that initial year of payment, the church will receive an apportionment at 25% of the amount based on the regular decimal attributed to that church.
  - c. Each year thereafter, the apportioned amount shall be increased by 25% until the church is apportioned its full amount based on its regular decimal.

For example, if a new church is chartered in April 2021, it will begin paying apportionments in January 2022 (i.e. the year after Annual Conference held in June 2021). However, it will pay at 25% of the full amount based on its decimal. The same church will pay 50% in 2023, 75% in 2024 and 100% (its fully apportioned amount) in 2025. If that church held its chartering worship in September of 2021, it will begin apportionments in January 2023 (i.e. the year after the June 2022 Annual Conference Session).

If the Congregational Development Team identifies a need, because of special circumstances due to missional considerations, the Congregational Development Team may recommend to the Council on Finance and Administration a change in the apportionment formula for the affected church(es).

- F. To give guidance to those churches seeking priorities in payment of apportionments, it is recommended, in keeping with the Discipline of the United Methodist Church, that the following items be paid in full first: World Service; Congregational Excellence; Leadership Excellence; Connectional Ministries; Mission, Service and Justice Ministries; and items supporting clergy, which are the Episcopal Fund, District Superintendents' Fund and Clergy Support Fund (which includes Equitable Compensation). All other line items can then be paid on a prorated basis.

The ministerial support items for Bishop, district superintendents and the Clergy Support Fund (which includes pensions and equitable compensation), shall be paid by each pastoral charge in direct proportion to the amount paid for the ministerial salary or salaries (2016 Book of Discipline, ¶622, 818.3). The treasurer of each pastoral charge shall remit monthly if possible, and quarterly at the latest, for these amounts. (2016 Book of Discipline, ¶622).





- G. Mileage for members of the Conference boards, commissions, agencies and committees will be reimbursed at the volunteer rate set by the Internal Revenue Service (i.e. 14 cents per mile for one person in a vehicle, plus 1 cent per mile for each additional person).

If a person is being reimbursed from any other travel funds provided by a local church, the Annual Conference, or any other source, then a travel voucher should not be submitted to a board or agency for reimbursement. All members of boards, teams, committees and task forces are urged to use travel pools and web-based meetings as often as possible to conserve travel expense funds and energy.

Requests for reimbursement must be submitted no more than sixty (60) days after incurring an expense in order to be eligible for reimbursement. Expenses incurred in November or December of any calendar year must be submitted by the last business day of the calendar year.

- H. The Council on Finance and Administration recommends the district superintendent’s salary be increased each year the same percent as the increase in the Conference Average Compensation, as published/projected by the General Board of Pensions. For 2023, Conference Average Compensation is increasing by 1.2%.

For 2022, the district superintendents (the DS’s) shall receive salary support such that their total “plan compensation” as defined by the Clergy Retirement and Security Plan (CRSP) and Comprehensive Protection Plan (CPP) equals \$129,016.

This represents a 1.2% increase in total compensation. “Plan compensation,” however, is governed by a definition provided by the pension and benefits plans governed by General Conference and Wespath Benefits & Investments. This means increases in housing allowance will be determined based on the value of a parsonage under CRSP and CPP.

Currently, “plan compensation” is defined in CRSP and CPP as:

The sum of the following for amounts paid by your Plan Sponsor for a Plan Year: a) your Internal Revenue Code Section 415 compensation (including, if you are a self-employed Clergy person, your Code Section 415 compensation earned in the course of such self-employment); b) cash excluded from your taxable cash salary pursuant to Internal Code Section 107(2) (i.e. rental value of parsonage, housing allowance, furnishings allowance and utilities payments/allowances); and c) if applicable, when parsonage is provided as part of compensation, 25% of the sum of (a) and (b).

DS’s in the Missouri Annual Conference shall receive cash salary, housing and utilities provided from the District Superintendent’s Fund. The Annual Conference shall be solely responsible for providing either a parsonage or housing allowance to each DS. No district shall apportion any such costs in district apportionment budgets.

For a DS receiving a Housing Allowance, his or her total compensation shall typically be allocated as follows:

Cash Salary: \$97,501  
 Housing: \$31,514

A DS receiving a parsonage shall typically receive his or her total plan compensation allocated as follows:

Cash Salary: \$97,501  
 Utilities: \$7,140



From these allocations, a DS is free to reduce his or her cash salary with a corresponding increase in housing or furnishings in order to reduce taxable income. Provided, however, no DS shall receive compensation exceeding the plan compensation maximum.

Utilities shall be paid as an allowance, meaning that a DS shall receive the total utilities allowance and no more in order to cover the cost of utilities.

Travel and professional expenses shall not exceed \$17,250 per DS.

The DS's CRSP and CPP contributions shall be paid from the District Superintendent's Fund.

The DS's individual health insurance "defined contribution" shall be paid from the District Superintendent's Fund. The DS may purchase, at his or her own expense, dependent care coverage from the Conference's group health plan.

Accidental Death and Dismemberment Insurance in the amount of \$200,000 shall be provided for each DS. The family of the insured shall be the named beneficiary.

Each DS is eligible for an annual continuing education grant of up to \$1,000. The grant will come from the District Superintendent's Fund and will be paid by voucher and reimbursement. The request for funds must meet the same criteria as set forth for continuing education funds by the Board of Ordained Ministry.

- I. The Council on Finance and Administration will provide directors, officers and trustee legal liability insurance for the officers of the Annual Conference, the district superintendents, Conference Board of Trustees, the Treasurer of the Annual Conference, the officers and members of the Council on Finance and Administration, the Mission Council, the Ordained Ministry Team, and the Clergy Support Team.
- J. **TREASURER'S BONDING**
  1. The Conference Treasurer is bonded in the amount of \$1,000,000 by the General Council on Finance and Administration. This bonding is provided through our support of General Church apportionments.
  2. The Annual Conference provides bonding for local churches to meet the requirements of the Discipline, ¶2511. Securing additional bonding may be advisable.
- K. **INVESTMENT POLICY**
  1. Earnings from the investment of unrestricted funds shall be credited to the Conference Reserve Fund.
  2. Adequate bank balances shall be maintained to cover the day-to-day operations of the Treasurer's Office.
  3. The overall objective of any investments beyond amounts required in bank accounts shall be a balance between the generation of current income to support Conference operations and preservation of investment funds.
  4. All investments shall comply with the Social Principles of the United Methodist Church.
  5. This policy may be amended by CF&A from time to time to meet changing situations and to enhance the income of the Conference.



- L. CONFERENCE RESERVE FUND: There shall be one or more reserve funds to provide adequate cash flow for financing Conference operations. Our long-term goal is to hold a 10% reserve. At the end of 2020, the Conference had reserve funds of the \$1,034,566, or 8.3%, of the 2022 Conference apportioned budget.
- M. BISHOP'S DISCRETIONARY FUND. There shall be a "Bishop's Discretionary Fund" within the "Bishop's Office Support" line item funded through Conference Administration. Subject to the restrictions set forth in this paragraph, the resident Bishop has complete discretion to use these funds. The Missouri Conference confirms and directs that no portion of the Fund, nor any earnings from the Fund, may be used to benefit the Bishop or members of his/her family personally. As well, the Missouri Conference confirms and directs that no portion of the Fund, nor any earnings from the Fund, may be used for any purpose which would constitute impermissible "private inurement of benefit" to any person within the meaning of federal tax laws governing nonprofit, charitable, tax-exempt organizations. The CFA Executive Committee will review the fund annually.

## II. RECOMMENDATIONS ON GENERAL CHURCH AND CONFERENCE SUPPORT

- A. WORLD SERVICE: There shall be a World Service Fund apportioned on the decimal. The World Service apportionment represents the mission outreach and program of our United Methodist Church. The General Conference requests the World Service apportionment amount of the Annual Conference.
- B. MINISTERIAL EDUCATION FUND: There shall be a Ministerial Education Fund apportioned on the decimal. This fund is requested of the Annual Conference by the United Methodist General Conference to support the training of clergy. Twenty-five percent of the amount raised is retained by the Annual Conference to be administered by the Ordained Ministry Team.
- C. EPISCOPAL FUND: There shall be an Episcopal Fund apportioned on the decimal. This fund is requested of the Annual Conference by the United Methodist General Conference to support the Bishop's office.
- D. BLACK COLLEGE FUND: There shall be a Black College Fund apportioned on the decimal. This fund is requested by the General Conference and is used to support current operating budgets and capital improvements of the Black colleges related to the United Methodist Church that have historically served primarily the educational needs of black students.
- E. GENERAL ADMINISTRATION FUND: There shall be a General Administration Fund apportioned on the decimal. This fund is requested by the General Conference and is used for the expenses of the sessions of the General Conference, the Judicial Council, such special commissions and committees as may be constituted by the General Conference, and such other administrative agencies and activities as may be recommended by the General Council on Finance and Administration.
- F. AFRICA UNIVERSITY FUND: There shall be an Africa University Fund apportioned on the decimal. This fund is requested by the General Conference and is used to support Africa University in Zimbabwe.
- G. INTERDENOMINATIONAL COOPERATION FUND: There shall be an Interdenominational Cooperative Cooperation Fund apportioned on the decimal. This fund is requested by the General Conference and is used to provide the United Methodist share of the basic budgets of



those organizations that relate to the ecumenical responsibilities of the Council of Bishops and of the General Commission on Christian Unity and Interreligious Concerns.

- H. JURISDICTIONAL FUND: There shall be a Jurisdictional Fund apportioned on the decimal. This fund supports the South Central Jurisdictional Conference administrative expenses, Lydia Patterson Institute, SMU Campus Ministry and Support for the 2021 Jurisdictional Conference.
- I. CONGREGATIONAL EXCELLENCE FUND: There shall be a Congregational Excellence Fund apportioned on the decimal. This fund supports the Center of Congregational Excellence including, but not limited to, the Congregational Development Team and hispanic ministries. Pursuant to the Resolutions intended to facilitate redistricting and the elimination of district appointment, adopted at the 2021 session of the Annual Conference, CFA and the Conference Treasurer shall utilize the District Superintendents' Fund to provide funding to each of five districts for the maintenance of district offices and staff. For 2023, the annual amount provided to each of the five districts shall be \$150,000. The District Superintendent's Fund may also be for the funding of compensation, utilities, travel professional and continuing education expenses, as well as CPP, CRSP and medical/dental insurance for any staff specifically hired by the annual conference to assist the Bishop and Cabinet in carrying out the role of the superintendency.
- J. LEADERSHIP EXCELLENCE FUND: There shall be a Leadership Excellence Fund apportioned on the decimal. This fund supports the Center of Leadership Excellence including, but not limited to laity and pastoral development.
- K. ORDAINED MINISTRY TEAM FUND: There shall be an Ordained Ministry Team Fund apportioned on the decimal. This fund supports the work of the Ordained Ministry Team, including funds for counseling of pastors and scholarship aid for students.
- L. DISTRICT SUPERINTENDENTS' FUND: There shall be a District Superintendents' Fund apportioned on the decimal. This fund provides for the superintendents' compensation, utilities, travel, professional and continuing education expenses as well as CPP, CRSP and medical/dental insurance.
- M. CLERGY SUPPORT FUND: There shall be a Clergy Support Fund apportioned on the decimal. This fund supports the work of the Clergy Support Team and includes:
1. A funding to help meet medical insurance for retired pastors. This fund also provides medical insurance and Clergy Retirement Security Program (CRSP) pension contributions for clergy on incapacity leave. Please refer to the Standing Rules for further details of who qualifies for this benefit.
  2. Moving grants for retiring clergy and clergy granted incapacity leave of up to \$1,500 and moving grants for participants in the Voluntary Transition Program of up to \$1,000. (Please see Moving Expense Fund Policy and Procedure Statement).
  3. Educational programs about retirement and administrative expenses related to pension and health insurance.
  4. A Moving Expense Fund to help churches with the moving cost of receiving a new full-time pastor (Please see Moving Expense Fund Policy and Procedure Statement).



5. An Equitable Compensation Fund provides for minimum salary support for clergy upon request of a district superintendent (Please see Standing Rules for details and policies).

Please Note: All CRSP and CPP funding will be directly billed to the local church or appropriate Conference organization or agency for participating clergy. CRSP is the basic pension program for United Methodist clergy. CPP is the death and disability program for United Methodist clergy.

- N. CONNECTIONAL MINISTRIES FUND: There shall be a Connectional Ministries Fund apportioned on the decimal. This fund will include support for the Connectional Ministries Office, Central Methodist University, Communications, Core Practices, General and Jurisdictional training events, and Annual Conference Sessions.
- O. NEXT GENERATION FUND: There shall be a Next Generation Fund apportioned on the decimal. This fund will include support for the Next Generation Office, camping and retreat ministries, Board of Higher Education, college-age ministries and youth ministries.
- P. MISSION, SERVICE AND JUSTICE MINISTRIES FUND: There shall be a Mission, Service and Justice Ministries Fund apportioned on the decimal. This fund will include support for the Global Connection Ministries; Mission, Service and Justice team; Mozambique Initiative; Haiti Water; Puerto Rico ministries and Values Team.
- Q. CONFERENCE ADMINISTRATION FUND: There shall be a Conference Administration Fund apportioned on the decimal. The fund will include apportionments for the Council on Finance and Administration (Treasurer's Office), Conference Trustees, Episcopal Office Fund, meeting expense pool for Conference-related meeting expenses throughout the year, administration of health and pension benefits, General and Jurisdictional Delegation Fund to help support the work of the delegates to General and Jurisdictional Conferences, and The Commission on Archives and History. Funds from discontinued or abandoned churches shall be received by the Conference Trustees and utilized as determined by the Council on Finance & Administration in conversation with the Conference Trustees, the Clergy Support Team and Mission Council. Subject to The Book of Discipline and applicable law, uses may include, without limitation, congregational development, care for other abandoned properties, use for pension funding and/or other identified needs within the Annual Conference.

### III. APPROVED SPECIAL OFFERINGS

- A. GENERAL CONFERENCE approves these six special offerings. Information about these offerings as well as free resources and offering envelopes at [www.umcgiving.org](http://www.umcgiving.org).
  1. HUMAN RELATIONS DAY has been celebrated historically with an offering received on the Sunday before the observance of the birthday of Martin Luther King, Jr. This offering supports the further development of better human relations.
  2. UMCOR SUNDAY is suggested to be observed on the fourth Sunday in Lent. With this offering, The United Methodist Church rebuilds lives and communities around the world by helping the United Methodist Committee on Relief (UMCOR) keep its promise that 100% of designated gifts go to specific causes.
  3. NATIVE AMERICAN MINISTRIES SUNDAY has been historically observed on the third Sunday of Easter. The purpose of the offering received on this Sunday shall be to develop and



strengthen Native American ministries in the annual conferences and in target cities of the Native American Urban Initiative as well as to provide scholarships for Native Americans attending United Methodist schools of theology.

4. PEACE WITH JUSTICE SUNDAY has been historically celebrated on the first Sunday after Pentecost. The purpose of this Sunday shall be to witness "to God's demand for a faithful, just, disarmed and secure world." Half of the Peace with Justice Offering will be retained by the annual conference to be administered by the Spiritual Formation/Social Justice Team with the other half used by the General Board of Church and Society.
  5. WORLD COMMUNION SUNDAY has been historically observed on the first Sunday in October with an offering used to assist racial and ethnic persons pursuing various avenues of ministry.
  6. UNITED METHODIST STUDENT DAY is suggested to be observed on the last Sunday of November with an offering used to support National United Methodist Scholarships and the Student Loan Fund.
- B. WORLD SERVICE SPECIALS GIFTS are gifts for projects authorized by the Connectional Table.
- C. GENERAL ADVANCE SPECIAL gifts support special projects determined by the Advance Committee of the Connectional Table. A list of Advance Special projects is available from the General Board of Global Ministries. For more information visit [www.umcmmission.org](http://www.umcmmission.org).
- D. CONFERENCE WIDE APPEALS FOR FUNDING  
The Council on Finance and Administration shall have authority and responsibility to perform the following functions:

...To receive, consider, report and make recommendations to the Annual Conference regarding the following prior to final decision by the annual conference: (a) any proposal to raise capital funds for any purpose; (b) funding considerations related to any proposal which may come before the Conference; (c) any requests to conduct a special Conference-wide financial appeal, whether by special collections, campaigns or otherwise, in the local churches of the Conference. (2016 Book of Discipline, ¶613.2.)

However, the resident Bishop is authorized to make an emergency appeal throughout the Missouri Conference churches immediately following a major disaster in Missouri.

*All paragraph references for The Book of Discipline are to the 2016 Edition.*



## COUNCIL ON FINANCE & ADMINISTRATION INTERNAL POLICIES 2022

These internal policies are printed here for the sake of transparency.

### Membership

- A. The Council on Finance & Administration (CF&A) shall have a president, vice president and a secretary who shall be nominated and elected by the members of CF&A. The president of the CF&A shall be a member of the Mission Council. CF&A shall have the responsibilities and duties assigned to it by The 2016 Book of Discipline, ¶611-619 and such other responsibilities as may be delegated to it by the Missouri Annual Conference. Assignments of roles and responsibilities for the work of CF&A shall be determined by its membership each quadrennium.
- B. Members shall be nominated by the Annual Conference Committee on Nominations and elected by the Annual Conference for a term of four years and are eligible for re-election for one additional four-year term. The Committee on Nominations is encouraged to assure that, insofar as possible, the membership will have an appropriate balance of men/women, racial/ethnic, small and large church, rural and urban makeup. The members shall be divided into two classes of four years each. Members shall not be eligible to vote if serving on any agency receiving funds from the Annual Conference. Members shall not be eligible to serve simultaneously on other Conference boards, commissions, teams and committees.
- C. The following shall be established as a standing committee: The Audit Committee. CF&A shall also designate up to three individuals to serve on an Investment Committee together with members of the Clergy Support Team and Board of Trustees.
- D. "No member or employee of any Conference agency and no employee, trustee, or director of any agency or institution participating in the funds of any Conference budget shall be eligible for voting membership on the council (CF&A)." (2016 Book of Discipline, ¶612.2b).

### The Conference Treasurer ¶619

- A. The Conference Treasurer shall be nominated annually by CF&A and elected by the Annual Conference. This person shall also serve as Director of Financial and Administrative Services for the Missouri Conference.
- B. In consultation with CF&A, the Treasurer is responsible for office management, hiring and overseeing staff.
- C. The Treasurer recommends banking relationships to be approved by CF&A.
- D. The Treasurer is the primary signatory for all Conference funds with two additional emergency signatories selected by CF&A quadrennially.

### Financial Procedures for the Missouri Conference

- A. CF&A and the Conference Treasurer's office staff will be directed by the requirements of the current Book of Discipline and by actions of the session of the Annual Conference each year.
- B. All Conference boards, teams, committees and task forces shall submit financial requests to CF&A through the related office or center director. Requests shall include: (a) a missional narrative of how funds are to be used; (b) fruit that has been generated by the ministry; (c) how the ministry lives out the Conference mission; and (d) explanation of how accumulated balances will be used.



- C. CF&A recognizes certain expenses are non-discretionary expenses. A stabilization line item will be included in each of the budget areas that include non-discretionary expenses. The amount of the stabilization line item will be set annually by CFA.
- D. The apportionments for each Conference year will be calculated on the decimal formula approved by the Annual Conference following the adoption of the Conference budget at each annual session. This decimal formula shall be reviewed for equity among congregations annually by CF&A. Local church statements will be given to the district superintendents in late summer to be distributed to the local churches (2016 Book of Discipline, ¶1247.14). Local church treasurers shall use the Remittance Report Forms provided by the Conference Treasurer. Completed forms for all the items remitted and accompanying check for the total amount shall be payable to:

MISSOURI ANNUAL CONFERENCE – UNITED METHODIST CHURCH  
3601 AMRON COURT, COLUMBIA, MO 65202

- E. Apportionments shall be based on 100% of the preceding Annual Conference adopted budget. In preparing the Annual Conference budget for presentation to the session of Annual Conference, CFA shall endeavor to ensure that the total budget apportioned to local churches appropriately reflects the size and number of local churches within the annual conference. Specifically, CFA shall ensure that it considers the size and number of churches that have closed pursuant to Paragraph 2549 of the Book of Discipline and/or have disaffiliated from the United Methodist Church pursuant to Paragraph 2553 prior to CFA's work in generating and perfecting such budget.
- F. A monthly financial report for each ongoing team shall be sent by the Treasurer's Office to that team.
- G. The Conference Treasurer shall be authorized, in consultation with the Executive Committee of CF&A, to allocate each month up to one-twelfth (1/12) of 70% of the budgeted annual amount for Conference-approved ministries.
- H. Emergency funds may be requested in writing to the CF&A president for processing with CF&A, or in exceptional circumstances by the Executive Committee. Any emergency or special funding granted by the CF&A Executive Committee will be taken from the Conference Reserve Fund and/or the Emergency Needs Fund.
- I. The Conference treasurer is authorized to pay only properly executed expense vouchers as described below.
  1. Line Item Number and Name: Vouchers must contain the complete budget line item account number and account name.
  2. Expenses incurred for: List the specific group meeting, event or service.
  3. Date and Place: List the date (month, day and year) and city or specific place of the meeting or event.
  4. Meals incurred while on Conference business will be reimbursed up to a reasonable amount with appropriate documentation.
  5. Travel
    - a. Auto: Actual mileage traveled at 14 cents per mile plus 1 cent per mile per additional passenger to encourage carpooling. Conference staff mileage will be paid at the maximum Internal Revenue Service rate.
    - b. Air: Lowest fare available. Attach original or copy of ticket to the expense voucher.
    - c. Other: Provide receipts for parking, taxi or other modes of transportation.





6. Lodging: Attach a copy of the lodging bill listing the reasonable expenses incurred.
7. Telephone: Attach a copy of the bill for long distance calls with the calls circled that are to-be-paid. The amount to be paid should include all appropriate service charges and taxes. Only Conference-related calls will be paid by the Conference Treasurer.
8. Honorarium: List the amount to be paid and the individual's social security number or employer identification number. This information is required by the Internal Revenue Service, and no voucher will be paid without this information. Attach supporting evidence authorizing the honorarium to be paid.
9. Other expenses: Be specific in listing the expense and include the invoice or customer number on the voucher when applicable. Attach the original or copy of the bill or a paid receipt to the voucher. Purchase orders or packing slips that are not invoices are not acceptable as supporting evidence.
10. Total expenses claimed: List the total amount of the voucher.
11. Payable to: List the person or institution to which the check is to be paid and the full mailing address.
12. Authorized by: To be signed by the director of each agency who is authorized to sign the expense voucher and the date signed.

J. Other Procedures and Policies:

1. The General Council on Finance and Administration provides blanket bond coverage for all Conference treasurers and related staff members up to \$1,000,000.00.
2. Each local church shall make provision for an annual audit of its finances. A report of the audit shall be made to the district office not later than a date set by such district, but in any case, no later than March 31 each year. A copy of the audit report shall also be submitted to the annual charge conference later that year. A local church audit is defined as "an independent evaluation of the financial reports and records and the internal controls of the local church by a qualified person or persons. The audit shall be conducted for the purpose of reasonably verifying the reliability of financial reporting, determining whether assets are being safeguarded, and determining compliance with local law, local church policies and procedures, and The Book of Discipline." (2016 Book of Discipline, ¶258.4d). Suggested audit forms are included in church conference packets and listed on the Conference website, [www.moumethodist.org](http://www.moumethodist.org).
3. The Conference Treasurer is required to keep all records of income, expenditures and supporting evidence for all paid vouchers for seven years.

**Conference Reserve Fund**

- A. The Conference Reserve Fund helps the operation of all councils, boards, committees, commissions, teams or causes participating in Conference funds by providing adequate cash flow.
- B. The Conference Reserve Fund should be allowed to grow to, and be maintained at, a level equal to 10% of the Annual Conference budget. Any monies of the Conference Reserve Fund not in demand shall be invested with other Conference funds according to the investment policies adopted by CF&A.
- C. Special grants may be made from the Conference Reserve Fund as approved by CF&A; or by the Executive Committee of CF&A when there is an emergency need.
- D. When the Conference Reserve Fund exceeds 10% of the total Conference budget, any excess will be considered to support the budget for the coming year.



### Investment of Conference Funds

- A. The Conference Treasurer shall execute the policies established by CF&A governing investments of Conference funds and regulating cash flow.
1. All funds shall be invested following the guidelines of the General Council on Finance and Administration wherever they may be relevant or applicable.
  2. The objectives for investment of Conference funds are that the principal value of the funds be preserved and that the investments provide a reasonable rate of return.
  3. The Conference Treasurer shall report annually to CF&A the amounts invested and the earnings gained from the investments.
  4. The Conference Treasurer shall seek approval from CF&A for any changes in banking relationships or other institutions holding Conference funds.
  5. The Conference Treasurer shall be authorized by CF&A to make short-term investments (less than a year) only in government secured funds.
  6. The Conference Treasurer may convene an Investment Committee composed of individuals with appropriate knowledge and expertise to provide guidance on investments of Conference funds.
  7. Earnings from the investment of unrestricted funds shall be credited to the Conference Reserve Fund.

### Other Policies

- A. All councils, boards, commissions, teams and committees are urged to seek cost-efficient measures, including web based meetings, in the expenditure of funds for meetings.
- B. Any Conference-wide appeals for funding for any purpose must be approved by CF&A and then presented to the Annual Conference (2016 Book of Discipline, ¶613.2c).
- C. The Conference Treasurer's office shall be designated as the "central accounting office" of the Annual Conference. All funds received on behalf of the Annual Conference shall be deposited with the Conference Treasurer for distribution as directed by CF&A.
1. The CF&A Audit Committee, in conjunction with CFA, will designate each year an independent CPA auditor who will audit the Conference accounts.
- D. The proposed annual budget will be made available prior to the meeting of Annual Conference. All paragraph references for The Book of Discipline are to the 2016 edition.
- E. When the Conference Trustees receive assets from a discontinued or abandoned church, CF&A shall distribute funds as follows:
1. When assets, once liquidated, are twenty-five thousand dollars (\$25,000) or less, the Treasurer shall reimburse the Conference for any costs incurred prior to liquidation, then distribute fifty percent (50%) of the funds to the district in which the closed or abandoned church was located for use in congregational development and fifty percent (50%) of the funds to the abandoned property fund for use in covering costs of future discontinued or abandoned churches.
  2. When assets, once liquidated, are more than twenty-five thousand dollars (\$25,000), the Treasurer shall reimburse the Conference for any costs incurred prior to liquidation, then confer with the Bishop, Director of Congregational Excellence to develop a recommendation for the use of funds. Such use shall incorporate, without limitation, the following priorities:



- a. Insulating the Annual Conference against future obligations under any pension plan administered through Wespeth Benefits & Investments;
  - b. Use in starting new churches, especially within the district in which the discontinued or abandoned church was located;
  - c. Use in leadership development; and/or
  - d. Use in any Conference initiative for alleviating poverty.
3. Nothing in these policies shall be understood to conflict with The Book of Discipline or other Conference Standing Rule. In the event of a discontinuance or abandoned property within an urban center, as defined by ¶2549.7 of The 2016 Book of Discipline, the Discipline's requirements shall govern where applicable.