

GATEWAY CONFERENCE STANDING POLICIES 2026-2027

The Board of Administration of the Gateway Conference is to provide Vision, Leadership, Resources, and Oversight to assist Gateway churches to fulfill their calling to make known to people everywhere God's call to wholeness through forgiveness and holiness in Jesus Christ, invite into membership, and equip for ministry all who respond in faith. adapted from Book

I. ADMINISTRATIVE ITEMS

- A. The Board of Administration (BOA) is empowered to amend policies and budget between Gateway Annual Conference sittings.
- B. The Conference participates in the Pastor's Pension Plan (PPP) created by the Denomination. Local churches/circuits pay the premiums (13.5%) monthly directly to the FMCUSA World Ministries Center. PPP payments are not to be construed as part of the pastor's compensation.
- C. That each local church shall contribute to the conference budget a tithe of 2% to 8% based on their actual annual operating budget. Payments for each month, based the actual receipts shall be sent by the 10th of the following month. Payments should be sent to the Conference Office.*

Church Budget Revenue (actual)	Tithe Percentage for 2026
Revenue < \$20,001	2%
\$20,001 < Revenue < \$40,001	4%
\$40,001 < Revenue < \$100,001	6%
\$100,001 < Revenue < \$1,000,000*	8%

*No tithe assessed for greater than \$1,000,000

- D. Each conference board or committee wishing funds must submit a proposed itemized ministry budget for the following fiscal year to the Board of Administration by September 1.
- E. Members of conference boards and committees attending called meetings shall be reimbursed for travel expenses (rate to be determined by BOA yearly).
- F. All real property transactions must have the prior approval of the Superintendent per the Book of Discipline ¶6400.F and must be reported to the Board of Administration. Transactions include: purchase, sale, mortgage, loan, refinance, encumbrance, or conveyance in any manner. Please follow the guidelines in the Church Buying Real Estate Brochure which is available on our website www.gatewayfmcusa.org under forms and resources. The following trust clause must be included in all deeds: *“Irrevocably in trust for the use and benefit of the Free Methodist Church of North America, incorporated under the name of ‘The Free Methodist Church of North America,’ subject to the Book of Discipline, usages, and ministerial appointments of said church, as from time to time authorized and declared; and, if sold, the proceeds shall be disposed and used in accordance with the provisions of said Book of Discipline, and the civil law; and in further trust and confidence that in the houses of worship now constructed or that may hereafter be constructed on said premises hereby conveyed, the seats shall be forever free; and in further trust and confidence that the said trustees*

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and their successors in office shall permit at all times the preachers who may be duly authorized according to the Book of Discipline of the said Free Methodist Church, to hold religious services in said houses of worship according to said Book of Discipline.”

- G. All employees are to be covered by Workers’ Compensation Insurance as required by State law. It is also recommended that all churches have Workers’ Compensation Insurance even if not required by State Law.
- H. The fiscal year shall coincide with the calendar year per the Book of Discipline ¶5050. The balance of individual conference accounts shall start at a zero balance each fiscal year.

II. **VEHICLE PROCUREMENT AND USAGE POLICY FOR CHURCHES**

Purchase and use of church vehicles shall conform to the Gateway Conference Procurement and Usage Policy obtained through the Gateway Conference Office.

III. **STRATEGIC DEVELOPMENT FUND**

The Strategic Development Fund (SDF) shall be used in support of all Gateway Conference strategic efforts to advance the mission of its churches as designated by the BOA. This shall include support of personnel, training and materials for church planting, church revitalization and Gateway Retreat Center initiatives, but shall not be limited to only these strategic efforts and initiatives. All receipts from church and ministry properties being sold by the conference (i.e. not by active local churches); as well as other gifts, bequests, and donations, shall be placed in this fund.

A. **EDUCATION**

Financial resources to further the education of Gateway Appointed Pastors and to provide scholarships for children of Gateway Pastors at FM affiliated Colleges and Universities is available through the Gateway Conference Scholarship Fund. More information is available at: [Gateway Conference | Scholarship Fund](#)

B. **GATEWAY CONFERENCE LOCAL CHURCH INITIATIVE GRANTS**

To further the goals of the Free Methodist Church USA and Gateway Conference, churches are invited to submit a proposal that advances the opportunity for local churches to begin new initiatives that support these goals. Specifically, **the Conference desires to support initiatives that engage the local church in the life and lives of the community in which they serve.** Grant Application and information regarding deadlines for submission are available on our website:

[Gateway Conference | Local Church Init. Grants \(gatewayfmcusa.org\)](#)

IV. **CONFERENCE LOAN POLICY**

The Board of Administration recommends that churches contact FM Financial Services. Loans are not made to churches (with the exception of special circumstances). If a church feels their need is under the parameters of the Local Church Initiative Grants, they can submit a letter of inquiry by September 1 (see above).

V. **CHURCH LOANS TO INDIVIDUALS OR MINISTERIAL STAFF**

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The Gateway Conference Board of Administration does not recommend loans to pastoral staff or any other person. If a church is considering loaning money to a member of their ministerial staff or other person, the Conference Superintendent shall be consulted for strict adherence to Gateway Conference Board of Administration guidelines regarding loans and approval by the Conference Superintendent.

VI. EPP (EQUAL PARTICIPATION)

That each church support UNITED MINISTRIES FOR CHRIST, our denominational cooperative ministries, Book of Discipline ¶4360, on the following basis:

1. Each local church will support UMC-Home Ministries. This amount will be based on the formula provided each year by the World Ministries Center.
2. That each church sending money designated for missionary support and special projects through the World Ministries Center be sent by the local church directly to UMC-World Missions in Indianapolis.
3. Special offerings for non-UMC projects are in addition to the above MINIMUM goals.
4. That giving will be recorded as follows:

<u>HOME MINISTRIES</u>	<u>WORLD MISSIONS</u>	<u>NON-UMC</u>
Basic Support-General	Missionary Share MSA	VISA
Board of Bishops	County Support CSA	Child Care Min.
Administration/WMC	New Missionaries	Crisis Response
Ministerial Grants/	Compassion	
Scholarships/Credentialing	Promotion/Magazine	
Human Resources	Deputation/Heartbeat	
FM Networks	Extra Mile Projects	
Church Planting Grants	Ward Society	
Light & Life Communications		

5. That each church schedules conventions or services to promote UMC-Home Ministries and UMC-World Missions.

VII. AFFILIATED MINISTRIES

Because of the substantial benefit the Gateway pastors and churches receive each church is encouraged to place Greenville University and Set Free Movement in their budget or receive an annual offering for their ministry.

GUIDELINES FOR LOCAL CHURCHES AND TREASURERS AND CONFERENCE TREASURER (also see Book of Discipline ¶5130, ¶6250.J.)

- A. That local churches have no more than two accounts (checking and savings) that can be used to write checks. Any additional accounts should only be investment accounts and these accounts should not have the ability to have checks written from them.
- B. Treasurers should deposit offerings/receipts as soon as possible after being received (preferably in a night deposit box) but not later than the following day.
- C. Local churches and area camps should appoint or elect tellers to count and record public offerings. *All offerings are to be counted when collected and not taken home to count.*

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Privacy of gifts is to be maintained at all times.

- D. All disbursements shall be made by check or electronic means with supporting documentation (budgets, vouchers, receipts, minutes of authorizing body, invoices) kept with financial records.
- E. A journal record of receipts and disbursements should be kept which contains:
 - 1. Date of check
 - 2. Check number
 - 3. To whom payable
 - 4. Amount of check
 - 5. Purpose of disbursement
 - 6. Source and date of receipts
 - 7. Any savings account passbooks
- F. Treasurers should summarize the receipt and disbursement records and use totals to prepare monthly/yearly financial reports.
- G. Personal funds shall not be co-mingled at any time with church/camp funds.
- H. If possible, it is recommended that a separate person reconcile the bank statement each month. This is recommended by the Evangelical Council for Financial Accountability.
- I. That each pastor and treasurer sign up for the Church Excel program. The FMCUSA has partnered with the Evangelical Council for Financial Accountability to provide this program free of charge to our churches. This online tool offers a community of free online resources for pastors and church administrators. To sign up visit: ChurchExcel.org/FreeMethodist.
- J. All financial records of local, area, and conference treasurers should be audited by means of a review (by CPA) or compilation report (non-CPA) annually. In the event of a change in treasurers during the year, accounts should also be closed and submitted for audit by a review at the time of the change. Treasurers should provide the prior year's auditor's review report with the books to be audited.
- K. Treasurers should close their accounts on December 31 and submit their accounts for audit by review by February 1. The Conference Treasurer's accounts will close January 5 to allow time to receive final contributions from locals. *NOTE: When writing a check to the Gateway Conference, it should be made payable to the organization and not to the Conference Treasurer.*
- X. **GUIDELINES FOR LOCAL AND CONFERENCE REVIEW OR COMPILATION**
Duties consist of auditing by review (by CPA) or compilation report (by non-CPA) all treasurers' accounts, Book of Discipline, 5140, 6250.K, and making a report in writing. In so doing the person doing the review or compilation will:
 - A. Indicate the following in review or compilation report:
 - 1. Date review or compilation was completed
 - 2. Name of treasurer
 - 3. Beginning and closing dates of audit period
 - B. Check and test receipts

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1. Check amounts posted against source documents and bank statements
2. Check breakdown of receipts on financial report to total receipts
- C. Check and test expenditures
 1. Check amounts posted to accounts against checks
 2. Check expenditures against invoices or supporting documentation
- D. Check fund balances
 1. Check beginning balance (should correspond to closing balance of last audit).
 2. Check closing balance against bank statement balance. Review outstanding deposits/checks for accuracy and dating.
- E. Check Board Of Administration Minutes for the year and verify that any approved financial motions have been completed.
- F. Pick a different item to focus on each year (note should be included on what was used the previous year) I.E., expenses over \$2000.00, pick one or two months to focus on, etc.
- G. Confirm by statement or letter with financial institution/loaner
 1. Fund balance, interest rate, and type of account
 2. Loan balance, interest rate, and payment schedule
- H. Attach a copy of the Financial Statement to the Review Report. If no financial statement has been made, make one with a minimum of the following information.
 1. Beginning balance of each fund
 2. Total receipts for year
 3. Total expenditures for year
 4. Ending balance of each fund
 5. Where funds are retained and type of account
- I. Conclude review or compilation report with an opinion statement. If there are management suggestions, corrections, or procedure changes address these in a separate letter to the appropriate entity and the Board of Administration.
- J. Treasurers should close their financial records as of December 31 (except the conference which close January 5) and submit books for audit by February 1. Audit should be completed by March 1.

I. **BENEFITS**

The church shall provide the following as they relate to all pastoral staff:

1. ½ (7.65%) SOCIAL SECURITY - Book of Discipline, ¶4370.B.
2. Health Insurance (for laws applying to health insurance and more information, please read page Health Insurance Information in the Pastors and Church Treasurers Handbook: [Gateway Conference | Pastors and Treasurers Handbook](#))
3. PASTOR'S PENSION PLAN PREMIUMS (PPP) 13.5% of pastor's pay package - Book of Discipline, ¶4380.G.
4. CONTINUING EDUCATION – (registration, meals and travel to recommended meetings, e.g. Annual Conference, Pastors/Spouses retreat)

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5. That all churches designate an **ACCOUNTABLE REIMBURSEMENT** policy for automobile and professional expenses and reimburse the pastor for mileage driven at the current IRS rate.

II. CONFERENCE MINISTRIES BUDGETS

- A. That our 2025 UMC-Home Ministries Equal Participation be subscribed.
- B. That our 2025 UMC-World Missions Goal be based on total goals submitted by local churches. Local churches need to send in their goals to the World Missions Dept. in Indianapolis specifying who they will be supporting.

III. FINANCE DUE DATES

That the following forms be received in the Conference Office by the date specified:

- | | |
|---|--------------------|
| A. Letter of Inquiry for Local Church Initiative Grants | September 1, 2025 |
| B. Church <u>Yearbook</u> Statistical Report | TBD by FMCUSA |
| C. Conference Board Budget Requests for 2026 | September. 1, 2025 |

IV. EMPLOYEE HANDBOOK AND ANTI-HARASSMENT TRAINING POLICY

All churches should have an employee handbook. They should also provide anti-harassment training once a year (both of these items are required in the State of Illinois). More information and a draft employee handbook are available on our website: <http://www.gatewayfmcusa.org/forms-and-resources/gateway-forms-resources>.

V. CHILDRENS AND YOUTH MINISTRY WORKERS POLICIES

Each church shall have a screening and approving policy for all ministry workers who serve with youth 18 and under to reduce the risk of abuse in ministry programs and guard against false accusations. Gateway Conference requires that churches have the following policies in place for those working with children's ministries:

- A. All children's and youth workers will be screened and approved by the Children's/Youth Director before beginning any work or ministry with children and youth. Screening involves background checks and reference checks. Workers must sign form agreeing to screening.
- B. All churches should have a Children's and Youth Ministries Policy in place that has been approved by the Board of Administration. This should include a child interaction policy that will be signed by those working with children and youth.
- C. Children's and youth workers will receive a copy of the churches Children's and Youth Ministries Policy and the child interaction policy. They will need to read these items and sign paperwork stating that they will follow these policies.
- D. Random, unannounced checks will be conducted by church and ministry leaders of all activities, especially during activities at remote locations.
- E. Adult workers will observe the "two adult" rule. This requires that an adult is never alone with children or youth without a second adult being present. Exceptions to this rule must be approved in advance by the Children's/Youth Director.

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F. All adult workers shall immediately report any behavior they observe that is considered, in their judgment, to be abusive or inappropriate to the Children's/Youth Director and the Senior Pastor. The respective worker should prepare a written report of his or her observation within 24 hours of the incident and provide it to the Senior Pastor.

G. All children's and youth workers will take any training required by church and/or State they are residing in (State of Illinois requires Mandated Reporter Training).

H. All parents should be advised of the policies that are in place.

I. Adults who have been convicted of either sexual and/or physical abuse related crimes will not work with or participate in any church-sponsored activity or program especially designed for children/youth.

Form and resources are available on our website:

<http://gatewayfmcusa.org/forms-and-resources/ways-to-protect-children>

VI. YEAR END INFORMATION FOR PASTORS AND TREASURERS

Pastors and Church Treasurers should read the Year End Information that is sent in the September Church Treasurers newsletter. This information is updated yearly and contains important information for churches. It is also available on our website:

<http://www.gatewayfmcusa.org/forms-and-resources/gateway-forms-resources>

VII. LIABILITY INSURANCE

Each church shall have liability insurance and shall annually report the coverage limits to the World Ministries Center. The Free Methodist Church USA and Gateway Conference should be listed as additional insured on the policy.

VIII. PROPERTY INSURANCE

All churches need to have property insurance for their property. Under situations where a legitimate financial hardship has been realized, with Gateway Conference Board of Administration approval, local congregations may seek alternate building and property insurance coverage, such as Functional Replacement Value policies.

IX. REFUND OF HEALTH INSURANCE

Each church shall consider filing Form 990T for partial refund of pastor's health insurance premiums (if applicable and permissible by law).