WHITEWATER VALLEY PRESBYTERY
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**CONSENT AGENDA MEMO**

To: Clerk of Session and Moderator

From: Terry Epling, Stated Clerk, Whitewater Valley Presbytery

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Subject: Annual Consent Agenda to facilitate the Review of Session Records

The Stated Clerk provides this Consent Agenda for use at your January or February Session meeting. The Consent Agenda is a ***guideline and its use is optional***. However, many clerks and moderators find it helpful for streamlining routine actions that happen at the beginning of the year. Additionally, many items on the Consent Agenda are also requirements of the *Book of Order* and will be needed for Session Records Review.

Please use the Consent Agenda in consultation with your moderator.

***You do not need to return this form to the Presbytery.***

The document may be inserted into your Session minutes and edited/refined to meet your needs. Your particular Session may approve some these actions in a different manner as defined in your bylaws/standing rules or by your calendar year.

Please contact me if you need clarification regarding any of the items on the agenda.

Thank you for ministries and your work as clerks and moderators of our Session.

We value you as individuals and as our brothers and sisters in Christ.

*Policies and Training –* ***An Important Note***

Thanks to all of you for your faithful work and mindful compliance regarding Policies.

Please note that the BOO specifies in G.3-0106: *“…All councils shall adopt and implement the following policies: a sexual misconduct policy, a harassment policy, a child and youth protection policy, and an antiracism policy. Each council’s policy shall include requirements for boundary training which includes the topic of sexual misconduct, and child sexual abuse prevention training for its members at least every thirty-six months…”*

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January/February Session Meeting: CONSENT AGENDA

The following items, required by the *Book of Order* of the Presbyterian Church (U.S.A.) or the Presbytery, are presented to the session for its favorable action at this meeting.

**1. Clerk of Session Election**

That Elder be elected Clerk of Session for \_\_\_\_\_\_ years

(or was elected in \_\_\_\_\_\_ for a term of \_\_\_\_\_\_ years) .

**2. Treasurer Election**

That be elected TREASURER of the congregation for the year \_\_ and that \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ be designated to: a) co-sign checks where necessary; b) sign checks in the absence or incapacity of the Treasurer.

**3. Record Offerings**

That and be appointed to count and record offerings.

(two people are strongly recommended)

**4. Commissioner & Alternate Commissioner Election**

That the following Ruling Elder(s) be elected Commissioner(s) to the Presbytery for the year and that the following Ruling Elder(s) be elected Alternate Commissioner(s) to the Presbytery for the year:

OR, That our Session elects Ruling Elder Commissioners for each Presbytery meeting and that our Clerk of Session will assist commissioners with registration for the meeting.

**5. Audit Committee Election**

 That the following persons be elected as the “Audit Committee” for (year), with responsibility for providing the Session with a Full Financial Review by \_\_\_\_\_\_\_\_\_\_\_\_\_\_.

**6 Statistical Report**

 That the Session Annual Statistical Reportattached to this Consent Agenda be approved by Session.

**7. New Officer Training**

 That the annual training of new officers was completed \_\_\_\_\_\_\_\_ /is scheduled to be completed .

**8 Annual Congregational Meeting**

 That the Annual Meeting of the Congregation was/will be held and the following persons were/will be elected to the Nominating Committee:

 Ruling Elders:

 Members at Large: (must constitute a majority of the Committee):

Others as required by the Standing Rules:

**9. Terms of Call**

 That the changes in an ***installed or designated*** pastor(s)’s terms of call have been submitted to the Presbytery of Whitewater Valley and to the Board of Pensions:

 \_\_\_\_\_ YES, date \_\_\_\_\_\_ NO, date they will be submitted

(*Contracts for temporary pastors and interims are reviewed for renewal annually by the session and are sent to COM and reported to the Board of Pensions at renewal.)*

10. **Sexual Misconduct & Child Protection Policies**

That the Session approved the Required Policies on and made the congregation aware of the policies. *(A* ***good process: During your annual meeting each year, remind the congregation that these policies are available and record that announcement in the minutes****).*

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**11. Compliance of IRS Regulations**

 That the following resolution is adopted by the Session in compliance with the regulations of the

 Internal Revenue Service:

*The following resolution was duly adopted by the Board of Directors of the \_\_\_\_\_\_\_\_\_ Presbyterian Church at a regularly scheduled meeting held on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, a quorum being present:*

*Whereas, section 107 of the Internal Revenue Code permits a minister of the gospel to exclude from gross income (in computing federal income taxes) a church-designated allowance paid to him/her as part of his/her compensation to the extent used by him/her for actual expenses in owning or renting a home; and*

*Whereas, Pastor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ is compensated by \_\_\_\_\_\_\_\_\_\_\_\_\_\_ Presbyterian Church exclusively for services as a Minister of Word and Sacrament; and*

*Whereas, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Presbyterian Church does not provide Pastor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ with a manse; therefore, it is hereby*

*Resolved, that the total compensation paid to Pastor \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ for calendar year 20 shall be $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, of which $\_\_\_\_\_\_\_\_\_\_ is hereby designated to be a housing allowance pursuant to section 107 of the Internal Revenue Code; and it is further*

*Resolved, that the designation of $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ as a housing allowance shall apply to calendar year 20 and all future years unless otherwise provided.*[[1]](#footnote-2)

**12. Resolution adoption for IRS Purposes**

 That the following resolution is adopted by the Session in compliance with the regulations of the Internal Revenue Service:

That the following sentence be included on all statements to members of contributions: *Unless noted, or if no value is listed, no goods or services were provided to you by the church in connection with any contribution, or their value was insignificant or consisted entirely of intangible religious benefits. 1*

And further, the Treasurer is directed to comply with all related regulations regarding reporting of contributions.

**13. Communion Approval**

That the Sacrament of the Lord’s Supper will be provided during worship on the following occasions:

**14. Budget Approval**

 That the Budget (other than Pastoral Compensation) for the year be approved.

{***Reminder: The Session approves the budget; the congregation must be informed of the budget and may make recommendations, but it does not “approve” the budget. The approved budget is spread in the minutes.***

**15. Per Capita Apportionment Recorded**

 That the per capita apportionment for 20\_\_\_ operational expenses of General Assembly, Synod, and Presbytery in the amount of $\_\_\_\_\_\_\_\_\_\_, has been/shall be paid to the Presbytery.

**16. Insurance Coverage**

That the Church’s insurance is provided by with coverage in the amount of

 at a premium cost of $ per year.

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**17. Vouchered Reimbursable Expenses**

That a “Vouchered, Reimbursable Professional Expense Policy” (similar to the one below–adapted from the one for Presbytery staff) be adopted :

***Business & Professional Expense SAMPLE Reimbursement Policy***

1. Any employee of the church shall be reimbursed for ordinary and necessary business and professional expenses incurred on behalf of the congregation:

 a. The expenses are reasonable in amount;

b. The employee documents the amount, time and place, business purposes of each expense and the business relationship of any person for whom expenditures were incurred, in a manner sufficient to satisfy paragraphs 1.62-2 (d) (e) (f) of the Internal Revenue Code;

c. The employee provides the documentation for each month's expenses to the \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, including a receipt for any expenditure of at least $25.00, not more than 5 working days after the end of each month. [IRS allows submission “at least every 60 days”]

 d. Auto expenses will be reimbursed at the IRS maximum allowable mileage rate.

e Any advance or reimbursement of expenses that exceeds the amount of expenses substantiated in accordance with this policy shall be repaid to the church not less than 120 days after it is received by the employee.

 f. The church will not reimburse expenses not substantiated in accordance with the policy.

2. All documentation submitted to the Treasurer in accordance with this policy will be copied by the church and should be retained by the employer and employee for at least 4 years.

**18. Officers of Corporation**

 IF THE SESSION IS ALSO THE BOARD OF DIRECTORS OF THE CORPORATION AND STANDING RULES DO NOT OTHERWISE SPECIFY OR PROVIDE FOR:

The Session elected President of the Board of Directors/Trustees,

 Vice-President, and Secretary.

1. This wording provided verbatim (or nearly verbatim) from Richard Hammer’s Church and Clergy Tax Guide, 2002. **Congregations are strongly encouraged to purchase the most current edition.** (A model for resolutions for pastors provided a manse can be found in Hammer’s book or by calling the presbytery office.) [↑](#footnote-ref-2)