Allegheny East Conference Corporation of Seventh-day Adventists
Local Church Evangelism Expenditures Guidelines

Historically, the conference Evangelism Appropriation was sent directly to the pastors and/or evangelists and placed under their direct authority to manage and disburse. A receivable was set up by the conference treasurer which was cleared when a pastor/evangelist turned in the evangelism financial report inclusive of proper receipts at the end of the crusade.

This practice was followed for three reasons:
1. To ensure the prompt availability of funds for the evangelism initiative.
2. To eliminate the possibility of evangelism funds becoming co-mingled with local church operating funds.
3. To remove the concern and possibility of a third party censure of spending practice.

In recent years, the conference Evangelism Committee recommended that the Evangelism Appropriation be sent directly to the local church, with the understanding that the local church treasurer would be the custodian of the funds. A separate line item or account entitled “Conference Evangelism Appropriation” would be set up on the local church’s accounting records. The funds are disbursed upon receipt, by the local church treasurer, of a properly executed voucher. Each disbursement must adhere to the established guidelines contained in this document.

The pastor is directly responsible for the disbursement of the Conference Evangelism Appropriation.

It is EXPECTED that the local church budget will include an amount for “Evangelism on an annual basis”.

Pre-Evangelism Expenditures may include:
1. Training materials and supplies
2. Entry events expenses:
   a. Hall, Auditorium, or Theatre Rentals
   b. Honorarium(s) for Speakers, Artist, etc.*
   c. Advertisement: Posters, Flyers, Media Spots, Bill Boards, Electronic mass calling service
   d. Tickets
   e. Equipment Rental
   f. Travel Reimbursement for: Air, Auto Rental, Mileage, Tolls, Hotel, Per-Diem for guest
   g. Catering Food Services

Note: Because evangelism is highly relational, pre-evangelism entry events may include a wide variety of activities and programs. Almost any event which engages the community in relationship with the local church may be considered a pre-evangelism event. However, to benefit from the initiative the local church needs to be intentional in understanding why they are sponsoring the event and build a data base which tracks the names, addresses and number of occasions individuals have attended church sponsored events.

Evangelism Expenditures may include:
1. Local Permits
2. Rental of Lot, Hall, Auditorium, Theater
3. Support Services: Electrician(s), Audio-Visual Technicians, Security personal, and Staff
4. Office supplies: Folders, Pencils, Paper, Folders, Notebooks, Offering Buckets, Markers, Flip Charts

Over
5. Telephone(s)
6. Advertisement: Posters, Flyers, Media Spots, Billboards, Electronic mass calling services
7. Tickets/Invitations Cards
8. Equipment Rental: Chairs, Tables, Musical Instruments, Sound Equipment, Computer Software: Evangelism Power point Presentations, Pictures, Song Lyrics, Data Base
9. Travel Reimbursement for: Air, Auto Rental, Mileage, Tolls, Motel, Per-Diem for guest speakers/musicians
10. Catering/Food Service
11. Honorariums*
12. Uniforms: Ushers, Evangelism Team
13. Cleaning: Evangelist Clothing, Uniforms (does not include purchasing of suits/shirts, etc)
14. Rental: Portable Toilets, Office Trailers, Swimming Pools (Baptismal) Temporary Signs Marquee(s)(For Tent Meetings)
15. Ground Covering: Crushed Gravel, Mulch (For Tent Meetings)
16. Fire Extinguishers (For Tent Meetings)
17. Lumber, Nails, Sledge Hammers, Shovels, Rakes, Cost for delivery & set up for Tent
19. Media Equipment Rentals: Computers, Digital Projectors, Media Table, Screen
20. Bus/Van Rentals
21. Certificates of Insurance (If applicable).

Post Evangelism Expenditures:
1. Post Evangelism Studies
2. Bible(s), Spirit of Prophecy Books
3. Baptismal Certificates
4. Catering/Food Service (Sabbath Dinner(s) or Sunday Prayer Breakfast(s)
5. Bus/Van Rental i.e. (Tour of SDA Church Related Institutions)
6. Teaching Supplies: DVDs, CDs, Video Religious Library
8. Honorariums*
9. Travel: Air, Auto Rental, Mileage, Tolls, Hotel, Per-Diem.

*IRS requires that FORM 1099-MISC be issued for all honorariums or that are $600.00 or more and the recipient is REQUIRED to complete a FORM W-9 (Attached).

Note: If the pastor’s personal equipment is used, rental should be based on the original purchase price less depreciation (Equipment should be depreciated over a 5yr period, computers 3yrs.) The maximum amount that can be charged as an evangelism expense is 10% of the conference evangelism appropriation. All honorariums and/or reimbursements for the pastor’s family staffing services should not exceed (10%) of the conference evangelism appropriation.