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TITLE: Resolution submitted to 81st General Convention adjusting Diocesan assessments to the Wider Church

BE IT RESOLVED, that the 140th Convention of the Diocese of East Carolina submit the following resolution to the 81st General Convention of the Episcopal Church and encourage all other dioceses to endorse this or similar resolutions at their 2023 Diocesan Conventions and Councils in advance of the 2024 General Convention:

BE IT RESOLVED that the 81st General Convention approve an assessment formula (Canon I.4.6(b)) for the period January 1, 2025 through December 31, 2027 based on a single assessment of each diocese. In each year, 2025-2027, the diocesan total adjusted operating income, as reported in the annual diocesan financial report (Canon I.4.6(j) and Canon I.6.4) for the year two years prior to the year to which the assessment is applied [e.g., 2025 assessments are to be based on 2023-2024 actual income figures], shall be reduced by a \$200,000 exemption. A single assessment shall be applied to the remaining amount (balance) at a flat rate of 13.5%;

AND BE IT FURTHER RESOLVED That the 2025-2027 Episcopal Church budget shall be adjusted and managed as set forth in the Canons, Rules of Order, and Executive Council policies and procedures;

AND BE IT FURTHER RESOLVED, that the 81st General Convention of the Episcopal Church ask Executive Council to set a plan for lowering the diocesan assessment to 10% by 2030.”

EXPLANATION:

In our post-COVID and ever-changing world, more and more congregations' budgets are feeling the strains of ministry – from building maintenance, to appropriate ministry staff to rising healthcare costs.

Now more than ever, it is crucial to keep more resources within the local parishes so that ministry can thrive on the congregational and diocesan level;

This resolution asks the Executive Council of The Episcopal Church to do the hard and discerning work of planning for our future as a denomination. With over \$400,000,000 in endowments, The Episcopal Church (DFMS) has a \$50,000,000 annualized budget. Based on

Line Item 9 of The Episcopal Church's approved budget, Diocesan Commitments make up over \$28,000,000 of that amount. That amount is 15% (the previous assessment rate) of \$192,000,000. This means that over 20% of all DFMS and Diocesan expenditures each year (\$242,000,000) are done at the DFMS level.

Every organization in the 21st century is retooling for the next generation and the Episcopal Church must do the same. It is out of love for The Episcopal Church, its ministry, history, and future, that we submit this resolution.

The act of tithing (from the Old English word *teogotha*, which means "to give one tenth,") is an ancient biblical practice. In Genesis Chapter 14, Abraham gave one tenth of his possessions to Melchizedek, priest of the Most High God. In Genesis 28, after Jacob awoke from his dream he vowed to the Lord, "...and of all that you give me, I will give you a tenth." In Leviticus 27:30-34, God commands that one tenth of each person's possessions be dedicated to the Lord. In Numbers 18:21, the Israelites were instructed to present one tenth of their wealth to the Levites (priests.) The importance of tithing in the Old Testament is also mentioned in Numbers 18:26, Deuteronomy 12:5-6, Deuteronomy 14:22, 2 Chronicles 31:4-5, Nehemiah 10:35-37, Amos 4:4-5, and Malachi 3:8-9.

In the New Testament, Jesus instructs the Pharisees that they should practice justice, mercy, and faithfulness, without neglecting their responsibility to tithe. (Matthew 23:23) In Hebrews 7:1-2, the author repeats the story of Abraham's tithe to Melchizedek, when comparing the priesthood of Christ to the priesthood of Melchizedek.

Tithing is doubtlessly an important aspect of our faith and practice. In most parish churches we encourage our parishioners to give an annual tithe for the ministry and mission of the church. From our parish budgets, the Diocese of East Carolina requests a 10% contribution toward the work of Diocesan ministry. The current assessment on our diocese from the national church is 15%. Our hope in passing this resolution is to lower this asking to the biblical standard of 10%. This will create more funding for local ministry and mission and will create a biblically based standard of equity across the Episcopal Church.