



THE
EPISCOPAL DIOCESE
OF LONG ISLAND

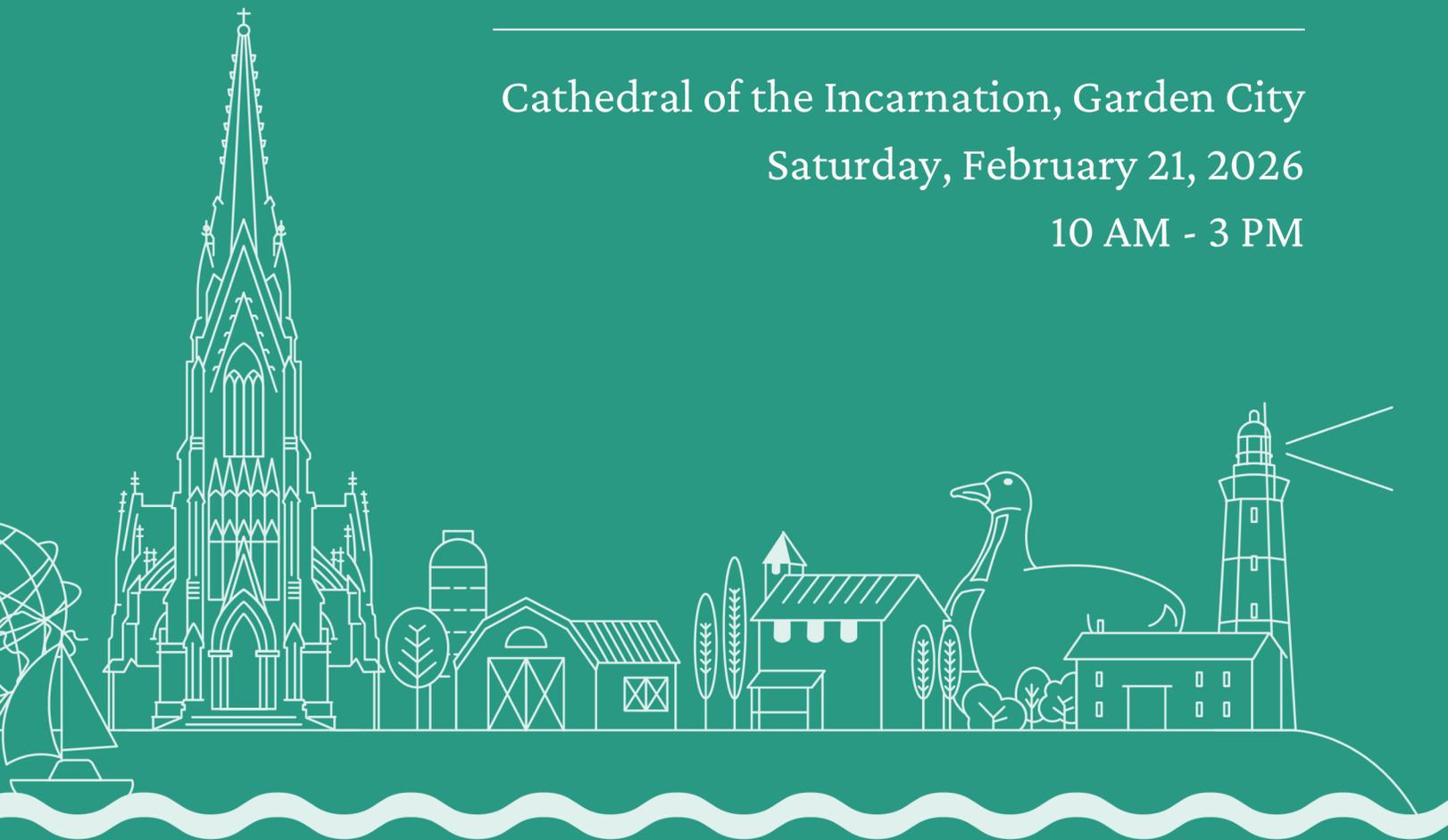
BROOKLYN • QUEENS • NASSAU • SUFFOLK

Finance & Administration Seminar

Cathedral of the Incarnation, Garden City

Saturday, February 21, 2026

10 AM - 3 PM



MISSION * ONE DIOCESE * ONE MISSION * ONE DIOCESE * ONE MISS

Agenda

10:00 AM	<p>Prayer & Welcome The Rt. Rev. Lawrence C. Provenzano, <i>Bishop of Long Island</i></p>
10:10 AM	<p>Finance Stephen Najarro, <i>Senior Accountant</i> Andy Philips, <i>Investment Advisory Committee</i></p>
10:40 AM	<p>Human Resources Nancy Signore, <i>Director of Human Resources</i></p>
11:00 AM	<p>Leadership Responsibilities, Diocesan Policies, Canons, and NYS Law James W. Weller, Esq., <i>Chancellor</i> The Rt. Rev. Lawrence C. Provenzano, <i>Bishop of Long Island</i></p>
11:30 AM	<p>Episcopal Real Estate of Long Island (ERELI) Anthony Natale, <i>Director of Construction</i> Ellen Liu Chan, <i>Director of Asset Management</i></p>
12:00 PM	<p>Lunch</p>
12:30 PM	<p>Episcopal Ministries of Long Island Mary Beth Welsh, <i>Executive Director</i></p>
1:30 PM	<p>Stewardship Neal Watkins, <i>Director, Emerging Opportunities & Special Engagements, Carter</i></p>
2:15 PM	<p>Final Q&A</p>



Our Bishops



**The Right Reverend
Lawrence C. Provenzano**
Bishop of Long Island



**The Right Reverend
Geralyn Wolf**
Assistant Bishop



**The Right Reverend
R. William Franklin**
Assisting Bishop

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Complete contact info for staff is available on the diocesan website (see QR code on back cover).

Leadership Responsibilities, Diocesan Policies, Canons, & NY State Law



Vestry
Handbook



Diocese of Long Island
Constitution, Canons,
and Rules of Order



Episcopal Church
Constitution, Canons
and Rules of Order



Safe Church
Guidelines
and Training



New York Religious
Corporation Law
as it applies to the
Diocese of Long Island



Guidelines for the use
of Alcoholic Beverages
on Church Property

Additional Contacts

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Stephen Najarro

Senior Accountant
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 ext. 114

Email Addresses

audit@dioceseli.org

Submit your completed audit by clicking on the submission form available at dioceseli.org/audit.

investmentfund@dioceseli.org

Ongoing project to switch from checks to ACH on monthly Diocesan Investment Fund distributions.

jfrazier@dioceseli.org

Redemption request from Diocesan Investment Fund



Episcopal Church Resources

Manual of Business Methods

Chapter 3: Bookkeeping III-15 (p. 55, Sample of Balance Sheet)
 Chapter 3: Bookkeeping III-17 (p. 57, Sample of Statement of Activities/Income)
 Chapter 6: Audit Guidelines for Congregations VI-6 (p. 92-96, Audit Program Checklist)



Diocesan Resources

- [Parochial Reports](#)
- [Audit Filing Status](#)
- [Audit Printouts](#)
- [Diocesan Investment Fund Updates](#)



Audit Committee Certificate



NYS Sales Tax Exemption



Annual Due Dates

Parochial Reports	March 1
Audit Reports	September 1

Calculations

Investment Fund Distributions

The monthly distribution at the portfolio level is determined by taking the average fund value of the past 36 months * annual distribution rate (generally 4.5%) / 12. This amount is then distributed to individual account holders based on their ownership percentage of the fund as of the latest month-end valuation. For example, distributions sent on March 15 are based on values as of January 31.

Annual Tithing

The tithe is 10% of the average Normal Operating Income for the last 3 years. Normal Operating Income is shown on page 3 of the Parochial Report.



Sample of Balance Sheet

Manual of Business Methods, page 55

Chapter III: Bookkeeping • III-15

**SAMPLE YEAR END FORMAT
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, [CURRENT YEAR AND PRIOR YEAR]**

		Prior Year
Assets:		
Cash and cash equivalents	\$ 7,500	\$ 4,600
Accounts and interest receivable	2,130	1,670
Prepaid expenses	610	1,000
Contributions receivable	30,250	27,000
Short-term investments	14,000	10,000
Assets held for restricted purposes	52,100	45,600
Land, buildings, and equipment	617,000	635,900
Long-term investments	218,070	203,500
Total Assets	\$ 941,660	\$ 929,270
Liabilities and net assets:		
Liabilities:		
Accounts payable	\$ 2,570	\$ 10,500
Refundable advance	0	650
Grants payable	875	1,300
Notes payable	1,685	2,840
Long-term debt	55,000	64,640
Total Liabilities	\$ 60,130	\$ 79,930
Net Assets:		
Net assets without donor restrictions	\$715,138	\$686,870
Net assets with donor restrictions	166,392	162,470
Total Net Assets	\$881,530	\$849,340
Total Liabilities and Net Assets	\$941,660	\$929,270

Sample of Statement of Activities/Income

Manual of Business Methods, page 57

Chapter III: Bookkeeping • III-17

SAMPLE YEAR END FORMAT B
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, [CURRENT YEAR]

	<u>Net Assets without Restrictions</u>	<u>Net Assets with Restrictions</u>	<u>Total</u>
<i>Revenues, gains, and other support:</i>			
Contributions	\$ 116,070	\$ 8,390	\$124,460
Rental income	5,400	-	5,400
Income on long-term investments	5,600	2,700	8,300
Other investment income	850	-	850
Net unrealized and realized gains on long-term investments	8,228	7,572	15,800
Other	150	-	150
<i>Net assets released from restrictions:</i>			
Satisfaction of program restrictions	13,490	(13,490)	0
Expiration of time restrictions	1,250	(1,250)	0
Total revenues, gains, and other support	<u>\$ 151,038</u>	<u>\$ 3,922</u>	<u>\$154,960</u>
<i>Expenses and losses:</i>			
Program A – Outreach	\$ 13,100	\$ -	\$13,100
Program B – Christian Education	8,540	-	8,540
Program C – Preschool	5,760	-	5,760
Management and general	92,420	-	92,420
Fund raising	2,150	-	2,150
Total expenses	<u>\$ 121,970</u>	<u>\$ -</u>	<u>\$121,970</u>
Fire loss	800	-	800
Total expenses and losses	<u>\$ 122,770</u>	<u>\$ -</u>	<u>\$122,770</u>
Change in net assets	28,268	3,922	32,190
Net assets at beginning of year	686,870	162,470	849,340
Net assets at end of year	<u>\$ 715,138</u>	<u>\$ 166,392</u>	<u>\$881,530</u>

Formula on Tithing Request

DIOCESE OF LONG ISLAND SUPPORT FOR COMMON MINISTRY 2026 NASSAU		2022	2023	2024	Income 3 Year Avg.	Tithe
1	Sample Church Diocese of LI Garden City	100,000	100,000	100,000	100,000 \$	10,000
		3 Year Operating Income			Average	Tithe Request

From Parochial Report

Revenue:

Revenue helps us understand the types and sources of financial resources received. A church may use either cash-basis or accrual-basis reporting, but should apply the same method to both revenue and expense sections.

Example B: A parishioner of St. James Church makes two contributions to the church: a \$1,000 contribution to fulfill their pledge to the general fund and a \$200 contribution restricted to the Endowment Fund. The \$1,000 contribution is reported on line 3, and the \$200 contribution is reported on line 4.

Example C: St. Stephen's Church leases a portion of their campus to an outside group on weekday mornings, and they receive \$2,000 a month in rental fees. The rental fees are reported on line 5.

<p>3. Plate, pledge, and other contributions to the general support of the church (3) _____</p> <p><i>Enter all giving actually received during the year. Report all unrestricted contributions only. Examples include: loose plate offerings, payments toward pledges to the general/operating fund, and general gifts not designated for a specific purpose. Related expenses: Report corresponding operating expenses on Line 6.</i></p>					
<p>4. Contributions restricted by contributors for specific purposes (4) _____</p> <p><i>Enter all giving actually received during the year that donors have designated for a specific purpose. Report only contributions whose use is restricted by the contributor. Examples include: gifts designated for outreach ministries or special programs; donations restricted for capital projects or building improvements; and contributions given for music, altar guild, youth ministry, or other specific ministries. Related expenses: Report expenses paid from these restricted funds on the corresponding line depending on the nature of the expense — Operating-related restricted expenses > Line 6; Capital-related restricted expenses > Line 7</i></p>					
<p>5. All Other Revenue (5) _____</p> <p><i>Report all revenue not included in lines 3 or 4. Enter amounts before expenses. Examples include: grants from organizations, revenue from fundraising events (gross, not net), gross revenue from a thrift shop or similar enterprise, gross rental income from facilities or property, interest earned on checking, savings, or other cash accounts, and investment income drawn or distributed (but not gains/losses) Related expenses: Operating-related restricted expenses > Line 6; Capital-related restricted expenses > Line 7. Do not include: realized or unrealized investment gains or losses (those are reported on line 9 on the next page.)</i></p>					
Total Revenue (Lines 3+4+5) = A					

Benefits & Other Employment Matters

If you have any questions or concerns, please don't hesitate to contact the Human Resources team—contact details are included at the end of this section.

Note: effective 10/1/2025 Church Pension Group will no longer be mailing bills for Medical, Dental, Life Insurance, Disability and Pension. They are only available online and must be paid for electronically through their portal. Each church must have a designated bill payer on file with Human Resources.

Clergy Pension

Clergy Pension is payable monthly through www.cpg.org. Clergy's pension benefits will be frozen (temporarily lost) if the pension payments are more than six (6) months in arrears. Clergy Pension is calculated using a CPG formula and has several components. **Clergy Compensation must be updated in the Church Pension system** every time there is a change in any component of a clergy's compensation package.

Note: Supply Clergy serving the same cure for 5 months or more must be assessed for pension from the start date.

RSVP

RSVP is a resource that clergy can use to save additional money towards retirement. It is administered through Fidelity. All clergy equity allowances (paid by employer) and personal contributions through an employee's payroll deduction must be processed by the Church/Employer. Each Church should have a designated Officer signed up to make these contributions online. Equity Allowances for clergy MUST be deposited in this account and are not to be additional income to clergy.

Note: Contributions should be processed either per payroll or per month. IRS rules state that a contribution of "employee's" money must be invested within 45 days.

Lay Pension

Lay Pension – IRS states that IF an employee (could be clergy, too) is contributing to a retirement fund, payments must be made within 45 days of the payroll in which the funds are deducted. Vehicle used to make this payment depends on how the church is set up. Could be PSW or the Simplified Contribution Platform. Contributions should be made electronically through the Fidelity portal. Lay Pension is calculated based on the Lay Pension plan adopted by each church. Each church MUST have a Lay Pension plan adoption on file with CPG even if you currently have no lay employees. **Lay Pension has been mandated since January 1, 2013** by General Convention at a minimum employer contribution of 5% base and 4% match.

Note: Pension benefits begin on the 1st of the month following employment. Compensation spreadsheets are available thru the Human Resource Office at the diocesan offices to help in understanding the financial obligation surrounding clergy and lay employment.



Benefits & Other Employment Matters (continued)

Medical, Dental, Group Life, Supplemental Life, & Disability

All employees are eligible for these benefits if they work at least 20 hours per week. **Hiring a lay employee for less than 20 hours per week to avoid the cost of benefits is an unfaithful act of discrimination against lay employees.** These benefits go into effect on the 1st of the month following employment. Benefits generally terminate at the end of the month employment terminates or if the premiums are more than 90 days in arrears. All questions or concerns regarding these benefits can be directed to **Camlyn Gravesande** (contact info on pg. 13) or to Client Services at (855) 215-5990.

Note: Effective January 1, 2013, all churches must provide benefits through the Medical Trust as mandated at General Convention in July 2012. Contributions to plans outside those offered by the Medical Trust becomes taxable and pensionable income for the employee. Employers of eligible employees that are also Medicare eligible cannot contribute toward the cost of a supplement or Part B.

- **Medical** premiums are posted monthly at www.cpg.org. Premium costs can be shared between employer (church) and employee, but the church must be consistent with their practice among all employees.
- **Dental** premiums are also posted monthly at www.cpg.org. Dental follows the same guidelines outlined under Medical.
- **Group Life** must be provided to active clergy at a cost of \$38 per month. These premiums are also available monthly at www.cpg.org. It is at the church's discretion if they want to provide life insurance to lay employees. Again, if you provide insurance to one eligible lay employee you must provide for all eligible lay employees.
- **Supplemental Life Insurance** is an employee-paid benefit and must be enrolled in within the first 60 days of employment. Payment for this benefit can be handled through a payroll deduction or can be billed directly to the employee.
 - *Note: Supplemental Life premiums increase every five years. Pay close attention to your bills if you are requiring the employee to pay this through a payroll deduction.*
- **Disability Insurance** – claims can be filed simultaneously for short-term and NYS Disability. PFL and Worker's Comp cannot coincide with other disability claims.
 - **Short- & Long-Term Disability** is available through the Medical Trust and administered through AFLAC. Premiums are generally paid by the employer. Short-term goes into effect on the 15th day of disability and payment goes to the employer, if compensation is continued, or directly to the employee, if compensation is stopped. Compensation can be up to \$1,500 per week. This is an optional benefit for lay employees and a Church Pension provided benefit for clergy.
 - *Note: You may contact AFLAC directly at 800-206-8826 for any questions or concerns regarding AFLAC benefits or claims.*
 - **NYS Statutory Disability** is generally billed through Standard Security and is a **NYS mandate**. Standard Security is a new administrator as of 2023 and will bill annually for this benefit in January. Benefits go into effect on the 8th day of disability and pay up to \$650 per week.

Medical, Dental, Group Life, Supplemental Life, & Disability (continued)

- **Paid Family Leave (PFL)** is also a **NYS-mandated benefit** to all employees. It too is billed through Standard Security, as of 2023, in the same bill as NYS Statutory Disability on an annual basis.
 - *Note: you may contact Standard Security directly at 800-477-0087 for any questions or concerns regarding benefits or claims for NYS Disability or PFL. Clergy are exempt from NYS Disability and PFL. To enroll clergy in these benefits form DB135 must be completed and submitted to Standard Security. Form available through Human Resources.*
- **Worker's Compensation** is billed through Church Insurance on the same bill as your property insurance. Claims are handled through Liberty Mutual, and you can refer any questions or concerns directly to Church Insurance at 800-223-5705.

The Guidelines to Clergy Compensation in the Diocese of Long Island

The Guidelines to Clergy Compensation in the Diocese of Long Island is a consolidated overview of clergy benefits and is available on the diocesan website. It is approved annually at the Diocesan Convention. These guidelines should be strictly observed in all Clergy Ministry Covenants. Many of the components are listed above but it also includes:

- **Cost of Living Adjustment (COLA)**, which is determined by the Diocese annually and is meant to be the basis for conversation regarding annual salary increases.
- **Supply Priests** compensation at a rate of \$250 per service plus travel (either miles or actual public transportation)
- **Mileage Rate** is payable by reimbursement, as recommended by the Manual for Business Methods in Church Affairs, at a rate of 72.5 cents per mile. Payment of a travel allowance to clergy is frowned upon since this allowance then becomes taxable income and pensionable. This rate is updated in December of each year by the IRS.

The Guidelines to Lay Employee's Compensation in the Diocese of Long Island

The Guidelines to Lay Employee's Compensation in the Diocese of Long Island outlines the components that make up a lay employee's compensation and benefits package. Please note that only lay employees hired to work 20 or more hours per week are eligible to enroll in benefits through Church Pension or the Medical Trust.

Lay Employees should not be paid less than **\$17.00 per hour** and consideration should be given for experience and length of service. Hourly employees are entitled to overtime (1.5% of hourly rate) for all hours worked over 40 in any given week. Salaried (overtime exempt) employees must earn at least \$66,300 in 2026 to remain exempt from overtime pay. All Sextons and Organists do not meet the requirements for Independent Contractors (1099) and should be W2 employees.



Benefits & Other Employment Matters (continued)

Diocesan Payroll Service

The Diocesan Payroll Service has been mandated for use by all churches effective Convention 2025. The payroll service must be used for anyone being paid for ongoing service either as a W2 or 1099 (Independent Contractor) employee. The cost of this service is the lowest we have found and amounts to approximately \$2 per employee per pay period. Our service works on a bi-weekly cycle of payrolls with a payday of Friday. As it stands right now, approximately 105 churches are utilizing our service. Please contact our Payroll Processor, Therese Lynaugh, at tlynaugh@dioceseli.org for any questions or concerns. NEW for 2026 Paychex is now offering FREE background checks and assistance in preparing an employee handbook for each church. Added bonus – Since all churches are utilizing the Diocese Payroll Service, their employees are also eligible for:

- **Flexible Spending Account**, which reduces an individual's taxable income and allows you to use tax-free dollars to pay for eligible out-of-pocket, medical, dental, prescription drugs, mental health, or eye care needs.
- **Transportation Fringe Benefit** which also reduces your taxable income and allows you to pay for railway or subway commutes to and from work with tax free dollars. It also allows you to pay for parking expenses associated with your commute to and from work.
- **AFLAC**, which is a supplemental insurance that puts dollars in your pocket when you are faced with a hospitalization, critical illness, accident, or dental needs.
- **MASS Mutual Life Insurance**, is a new offering available to employees at their own expense. Please do not hesitate to contact our representative, Evelyn Bernfeld, Aflac NY Associate, at evelyn_bernfeld@us.aflec.com.

Note: These three (3) payroll-benefits are at the employees' expense and are paid through a payroll deduction. Also note that any money in the form of compensation, moving expenses, car allowance, gifts, or tuition support, for the employee or a family member, must be reported as taxable income, no matter where it is sent or who the check is made payable to. For additional information on these benefits please contact our Human Resource Manager, Nancy Signore at nsignore@dioceseli.org or 516-316-4297.

Clergy Housing Resolution

Clergy Housing Resolution should be on file in the Vestry Meeting's minutes for every clergy whether they are provided with housing or not. A copy of these minutes should be provided to the clergy for tax purposes. The resolution only needs to be resubmitted if the clergy wishes to change the amount of their housing allotment. **Reminders to update this resolution are sent out annually and all information, sample resolutions and worksheets are available on our website under Human Resources.** Any questions on this process can be directed to **Camlyn Gravesande**. The Church Pension Group provides clergy tax specialists to assist clergy with any tax questions.

Contact **Michele Racusin, CPA 833-270-0795** or **Dolly Rios, CPA 833-363-5751** for assistance.

It is strongly recommended that all clergy consult with a tax advisor concerning their Housing Resolution.

Employment Notes

- All new employees should be presented with an **Offer Letter** when hired. A sample offer letter is available in the following pages.
 - Areas to cover in an offer letter should be: title, start date, hours, salary, and paydays, required payroll documents, benefits, vacation, holidays, safe church training, background checks, conflict of interest, employment at will. *Never use the term "Contract"!!!*
- All employees should be provided with a position description to ensure transparency regarding requirements and expectations.
- **Annual Mutual Ministry** reviews should be conducted with all employees to give both the supervisor and employee the opportunity to discuss what is working and what might need some improvement.
- A **background check** should be run on all employees and volunteers; anyone that has a key to the buildings. There will no longer be a cost associated with this requirement if acquired from Paychex. Results should be kept in the employee's employment folder. Contact **Arleen Breen** for assistance with getting a background check done.
- **Mandated Training for Safe Church** practices must be completed by all employees, as well as volunteers and key holders. It is a NYS mandate that the modules on Sexual Harassment be taken annually. Additional modules must be taken every three years. Directives to access the modules are available through a designated representative at your church. Call **Arleen Breen** for further assistance. (See QR code on back cover)

A little hidden benefit for active clergy...

Corporation for Relief of Widows and Orphans (only advertised through word of mouth) - Membership eligibility is to be under 65 years old, canonically resident in NYS, live in NYS and work at least part time in the church. The annual cost is \$18 to be paid for a maximum of 25 years. It will offer additional support to your spouse and dependent children when you die. The fund pays based on the surplus in the corporation at the end of each year and is paid to your loved ones for life. Annuity for life for widow or widower guaranteed at \$300 per year plus a \$3,000 one-time immediate death benefit. For the last 3 years dividends paid out have been over \$6,000 a year. Total cost of this benefit is \$450.00. For more info email widowscorporation@gmail.com or call **646-893-6660**.

Key Contacts

Nancy Signore

Diocesan Human
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Therese Lynaugh

Payroll Processor
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Camlyn Gravesande

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& Compensation Manager
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Arleen Breen

Human Resources
Compliance Manager
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516-236-9768 (cell)



Sample Offer Letter

NANCY SIGMORE
HUMAN RESOURCE MANAGER
THE EPISCOPAL DIOCESE OF LONG ISLAND
TELEPHONE: (516) 248-4800, EXTENSION 111
CELL: (516) 316-4297
e-mail: nsignore@diocesell.org

Ms. Happy Camper
123 Church Street
Roosevelt, NY 11575

February 8, 2026

Dear Happy,

The Episcopal Diocese of Long Island is pleased to offer you the position of *Administrative Assistant*. We feel that it is important for us to help you transition to your new position as smoothly as possible. We encourage you to visit our website (www.dioceselongisland.org) to learn more about the Diocese. If you have any questions prior to your first day of work, please feel free to call me anytime at 516-248-4800 x111.

Please review the following information confirming your new position with the Diocese:

- Orientation Date, Time, Location** An orientation will be scheduled during your first week of work to ensure all compensation and benefits have been processed completed.
- Position Title** *Administrative Assistant*
- Date of Hire** March 4, 2026
- Scheduled Hours** Normal office hours are 9 a.m. to 5 p.m. Monday thru Friday; occasional evenings and weekends may be required.
- Supervisor's Name** Ms. Supervisor
- Annual Rate of Pay** \$30,000; paydays are bi-weekly on Friday
- FLSA Status** **Non-Exempt**; eligible for time and a half for all hours worked over 40 in any given week.
- Payroll documentation required** Completed forms to be provided to HR:
 - **I-9** – with appropriate documentation (list enclosed).
 - **W4** concerning payroll deductions.
 - **Paychex direct deposit** with a blank check with “VOID” written on the face to set up your electronic deposits.
- Benefits Eligibility** On the 1st of the month following employment you will become eligible for full adequate medical and dental insurance coverage



Sample Offer Letter (continued)

through The Medical Trust for you and your family. You will be provided with either the Anthem BCBS Blue Card PPO 90, Cigna PPO 90 or the Anthem BCBS/ Cigna CDHP 20 with fully funded HSA for medical and the Aetna DMO/PPO for dental at no cost to you. If you select a higher plan the difference in cost will become a payroll deduction. Benefits do not have a pecuniary value if declined. A list of all plans available to you can be found on the Diocese website under Human Resources.

Additional Benefits

You will be provided with a \$50,000 Group Term Life Insurance policy (optional) and participation in a Defined Contribution Pension Plan (enrollment form enclosed). A Flexible Spending Account, Transportation Fringe Benefit and AFLAC Supplemental Insurance are available at your own expense (material enclosed).

Vacation and Holidays

(If starting after June 1st) You will not be entitled to any vacation time for the remainder of this year. **OR** Starting January 1, 2026, you will be entitled to two (2) weeks' vacation. During the calendar years of 2027 and 2028 you will be entitled to three (3) weeks' vacation each year. And finally, during the calendar year of 2029 and beyond you will be entitled to Four (4) weeks' vacation time each year. Vacation time does not accrue from year to year. You will also be entitled to take your birthday off and a day to obtain your annual physical. In compliance with the NYS Sick & Safety Leave Act (SSL) you will also be entitled to 6 days per year. Details concerning eligible reasons to use these days are addressed on the NYS Department of Labor website. A copy of the Diocesan Holiday Schedule through 2029 is enclosed.

Safe Church Certification

Diocesan Canons mandate that all employees complete training in Safe Church. Online training modules are available through Praesidium. Login information can be obtained through a designated representative at each church or by contacting Arleen Breen, abreen@dioceseli.org or 516/248-4800 ext. 111..

In addition, the diocesan insurance carrier requires background checks to be conducted on all new employees. You will be directed on the process to complete this requirement.

Employment At Will

Please note that your acceptance of this appointment does not create a contract of employment and does not commit you to remain in the position beyond the time you believe represents your most constructive contribution. You may terminate your employment at any time for any reason, preferably by giving reasonable advance notice to the Human Resource Manager. Similarly, the diocese is not committing to employment for any specific duration and retains the right to terminate your employment at any time, with or without notice or prior procedure, and with or without cause, so long as there is no violation of applicable federal or state law.



Sample Offer Letter (continued)

Conflicts of Interest

As an Employee you represent that you have fully disclosed to the Diocese in writing all circumstances of which you are aware in respect of which there is, or might reasonably be perceived or be, a conflict of interest between the Diocese or any of its affiliates, subsidiaries, related entities, clients, customers, suppliers, vendors, licensees, or licensors, on the one hand, and the Employee, on the other hand, and he agrees to fully and promptly disclose to the Diocese any further such circumstances which may arise during your employment with the Diocese. As an Employee you agree that you have an ongoing disclosure obligation under this Section. As an Employee you further acknowledge and agree that you shall not accept or otherwise become engaged in a business relationship with an independent contractor, agent, vendor, or any other entity that would create a conflict of interest with the Diocese.

Upon your completion of the first six weeks of employment, a performance feedback discussion will take place between you and your supervisor. This will give both you and your supervisor an opportunity to discuss procedures that are working and those that may need some adjustment. It will also provide you with an opportunity to review the expectations outlined in the position description.

An Employee Handbook will be provided to you electronically during your first week of employment. Any future updates to the Handbook will be available to you and will supersede any information in this letter of hire. **(Each Church should have their own Handbook)**

Congratulations on your new position and welcome to the Staff of the Diocese of Long Island! Please provide me with a signed copy of this letter. I look forward to having you join the team of dedicated diocese employees.

Sincerely,

Nancy Signore
Human Resources Manager

Accepted and Agreed:

Employee

Date

Sample Clergy Compensation (without housing)

Diocese of Long Island

Name: The Rev. Happy Camper

Title: Priest-in-Charge

Start Date:

2026

WITHOUT HOUSING

	Single	E+1	Family
Compensation and Benefits:			
Cash Salary	62,503	62,503	62,503
Cash Housing Allowance (50% of cash salary; includes utilities)	31,252	31,252	31,252
SS Contribution (7.65%)	7,172	7,172	7,172
Miscellaneous (Pensionable)			
Total income reported to pension	100,927	100,927	100,927
Pension Assessment calculated using CPF formula below:	24,706	24,706	24,706
Cash Salary	62,503	62,503	62,503
Cashi Housing Allowance	31,252	31,252	31,252
Social Security	7,172	7,172	7,172
Subtotal:	100,927	#####	100,927
Miscellaneous (non-pensionable)			
Dependent Tuition Expense			
Base Compensation (for purposes of calculating pension):	100,927	#####	100,927
Total Assessment (18%):	24,706	24,706	24,706
Health Insurance Premium (adequate coverage)	18,156	32,676	50,832
Dental Insurance Premium (adequate coverage)	264	564	900
Life Insurance Premium	456	456	456
Total Compensation and Benefits:	144,509	159,329	177,821
Travel and Related Expenses:			
Automobile/Travel - Reimbursable Basis			
Continuing Education (provided by employer)	2000	2000	2000
Continuing Education (provided by GMST)			
Total Travel and Related Expenses:	2000	2000	2000
Total Compensation, Benefits and Expenses:	146,509	161,329	179,821



Sample Clergy Compensation (with housing)

Diocese of Long Island
The Rev. Forever Grateful

Title: Rector
Start Date:

2026

WITH HOUSING

	Single	E+1	Family
Compensation and Benefits:			
Cash Salary	62,503	62,503	62,503
SS Contribution (7.65%)	4,781	4,781	4,781
Miscellaneous (pensionable additional income)	0	0	0
Total Income reported to Pension	67,284	67,284	67,284
Utilities (estimate - should use actuals when possible)	4,000	4,000	4,000
Clergy Equity Fund (for clergy living in church owned housing)	2,780	2,780	2,780
	74,065	74,065	74,065
Pension Assessment calculated using CPF formula below:			
	17,331	17,331	17,331
Cash Salary	62,503	62,503	62,503
Social Security	4,781	4,781	4,781
Utilities	4,000	4,000	4,000
Clergy Equity Fund	2,780	2,780	2,780
Subtotal:	74,065	74,065	74,065
Dependent Tuition Reimbursement			
Dependent Tuition Expense			
Miscellaneous (not pensionable - maybe reimbursable)			
Housing (Greater of "Actual or 30%" of Subtotal Above)	22,219	22,219	22,219
Base Compensation (for purposes of calculating pension):	96,284	96,284	96,284
Total Assessment (18%):	17,331	17,331	17,331
Health Insurance Premium (Adequate Coverage)	18,156	32,676	50,832
Dental Insurance Premium (Adequate Coverage)	264	564	900
Life Insurance Premium	456	456	456
Total Compensation and Benefits:	91,852	91,852	91,852
Travel and Related Expenses:			
Automobile/Travel - Reimbursable Basis			
Continuing Education (provided by employer)	2,000	2,000	2,000
Continuing Education (provided by GMST)			
Total Travel and Related Expenses:	2,000	2,000	2,000
Total Compensation, Benefits and Expenses:	93,852	93,852	93,852

2026 Clergy Compensation Guidelines

Proposed Resolution Concerning Clergy Compensation Guidelines In the Diocese of Long Island

BE IT RESOLVED that the 2025 Convention of the Episcopal Diocese of Long Island recommends that the base minimum compensation for 2026 include a 2.8% Cost of Living increase, in accordance with the following table:

CATEGORY	RECTORS, INTERIMS, PRIESTS-IN-CHARGE, VICAR	CURATES
BASE MINIMUM FULL TIME CASH SALARY	\$62,503	\$53,127
CASH HOUSING ALLOWANCE	All Full-time clergy MUST be paid at least minimum salary 50% of Minimum Cash Salary	
SECA OFFSET	Only where NO church housing is provided (includes utilities) \$4,781 \$4,064 7.65% of Salary & Cash Housing Allowance (where applicable)	
REIMBURSABLE AUTOMOBILE and TRAVEL RELATED EXPENSES	Reimbursement of automobile and business-related expenses is to be made under accountable expense reimbursement plans to be adopted by vestries in accordance with IRS criteria and the <i>Manual of Business Methods in Church Affairs</i> which has been the canonical standard in the Diocese of Long Island since 1997. Appropriate amounts are to be included in parish budgets.	
UTILITIES	Congregations are to cover the cost of utilities in church provided housing. Where no church housing is provided, the 50% Cash Housing Allowance above includes utilities. Utilities = gas, heat, electric, water, Internet and telephone	
PENSION ASSESSMENT	18% of Total Base Compensation as defined by the Church Pension Fund	
LIFE INSURANCE (\$50,000 Group Term)	\$456.00 (In addition to the \$150,000 coverage provided at no cost by CPF to active clergy)	
NYS Sick & Safe Leave	Eff. 1/1/2021, NYS mandates all employees are provided one (1) hour paid time off for every thirty (30) hours worked for a maximum of forty (40) hours per year. Diocesan employees are provided with six (6) days/yr for Full-time and three (3) days/yr for Part-time. Visit www.dol.ny.gov	
MEDICAL & DENTAL INSURANCE PREMIUMS (9.1%-10.1% increase in medical premiums for 2026)	100% of the premium costs for adequate medical and dental coverage for clergy and their dependents. Anthem BCBS BlueCard PPO 90 or CIGNA PPO 90 (medical) and Aetna DMO (dental) plans are considered adequate coverage. Congregations are not required to contribute more than these rates. Clergy receiving medical benefits from an outside source (e.g. spouse, secular employment) will be enrolled in the Employee Assistance Program* through the Episcopal Church Medical Trust (cost to the congregation is \$48/annum).	
HOUSING EQUITY ACCOUNT - (RSVP)	A <i>Housing Equity Account</i> is to be established for clergy living in church-provided housing using the RSVP product of the Church Pension Fund in accordance with a Standing Resolution of the Diocesan Convention. The annual amount to be contributed is 3% of the sum of the clergy's cash salary, social security offset, utilities and 30% calculated housing, which should include all taxable cash compensation and is determined by the Church Pension Fund.	
PARENTAL LEAVE OF ABSENCE	Birth of a Child - Primary childcare parent to receive 12 weeks' paid leave. Non-primary childcare parent to receive 2 weeks' paid leave. Employee giving birth should submit a claim for short term disability thru AFLAC, which will reimburse the employer for 70% of the cleric's total compensation figure (up to \$1,000/week) for up to 12 weeks from the date of the baby's birth. Adoptive parents will receive the same time off with pay as a birth parent but will not be entitled to file a disability claim. If Employer enrolled Clergy in NYS Paid Family Leave (PFL), which is not mandated , then they can take an additional 12 weeks (without pay) , and the primary care parent will receive 67% of their compensation through the vendor. Total minimum time available is 12 weeks disability + possibly 12 weeks PFL = 24 weeks	
VACATION	One month (to include 5 Sundays) and the weekdays following Christmas and Easter	
SABBATICAL LEAVE	3 months full base package following 6 years of continual service in a parish or institution of the diocese for the purpose of study, rest and renewal. Upon completion of a sabbatical a clergyperson must remain in his or her current position for minimally one year.	
SPIRITUAL RETREAT, DIRECTION AND REFLECTION TIME	8 days (including 1 Sunday) for an annual spiritual retreat; and one day per month for spiritual direction	
CONTINUING EDUCATION EXPENSE and LEAVE	\$2,000 and 6 days per year (in addition to vacation); George Mercer School will provide additional programs to clergy of parishes in which this cost presents a financial burden.	
SUPPLY CLERGY:	\$250.00 per service, plus reimbursement at the standard mileage rate established by the IRS for business mileage (currently 70 cents - to be updated December 2025) OR Actual Cost if public transportation is used).	

BE IT FURTHER RESOLVED that the COLA shall be the basis for annual compensation conversations with all continuing clergy having already completed at least one full year of service at their present cure.

* Employee Assistance Program addresses the emotional, physical, family and legal needs of the clergy and their dependents in the form of immediate help, referrals and resources.

Submitted by Diocesan Council



2026 Lay Compensation Guidelines

Proposed Resolution Concerning Lay Employee Compensation Guidelines In the Diocese of Long Island

BE IT RESOLVED that this 159th Convention of the Episcopal Diocese of Long Island recommends that Lay Employee's Compensation for 2026 be increased by 2.8%, where financially viable.

CATEGORY	
MINIMUM CASH SALARY	Can not be paid less than seventeen dollars (\$17.00) per hour and consideration should be made for experience and length of service. Hourly employees are entitled to overtime (1.5 of hourly rate) for all hours worked over 40 in any given week. Salaried (overtime exempt) employees must earn at least \$66,300 in 2026 to remain exempt from overtime pay. All Sexton's and Organists do not meet the requirements for Independent Contractors (1099) and should be W2 employees.
SECA	7.65% of Salary (per IRS requirements)
REIMBURSABLE EXPENSES	Non-taxable reimbursement of travel and out-of-pocket business-related expenses are to be made in a timely manner and in accordance with IRS guidelines. Current standard mileage rate, determined by the IRS annually, is \$.70 . Last updated January 2025.
DISABILITY	MANDATED: NYS Disability AND Paid Family Leave (currently provided by Standard Security) AND Worker's Compensation (billed thru Church Insurance). OPTIONAL: Short and Long-Term disability provided thru the Medical Trust and administered thru Aflac. All disability premiums should be Employer Paid.
LAY PENSION	Mandated by General Convention effective 1/1/2013. All lay employees hired to work 20 or more hours per week must be provided with Lay Pension at a minimum 9% employer contribution. This can be divided between employer contribution and employer match but base contribution must not be less than 5%.
LIFE INSURANCE	Available through Church Life Insurance. Can be employer or employee paid benefit. Value of life insurance is double the annual salary to a maximum of \$50,000
NYS Sick & Safe Leave	Eff. 1/1/2021, NYS mandates all employees are provided one (1) hour paid time off for every thirty (30) hours worked for a maximum of forty (40) hours per year. Diocese employees are provided with six (6) days/yr for Full-time and three (3) days/yr for Part-time. Visit www.dol.ny.gov
MEDICAL & DENTAL INSURANCE PREMIUMS (9.1% - 10.1% increase in medical premiums for 2026)	Mandated by General Convention, effective 1/1/2013, all lay employees hired to work 20 or more hrs per week must be provided with medical and dental benefits through the Medical Trust. Who pays for the premiums (employer or employee or a combination) is left to the discretion of each church, based on finances, but must be provided to all equally. Plan information and cost are available at www.dioceseli.org . *ALL ELIGIBLE EMPLOYEES SHOULD BE ENROLLED IN THE Employee Assistance Program.
PARENTAL LEAVE OF ABSENCE	Birth of a Child - Primary childcare parent to receive 8 weeks' paid leave. Non-primary childcare parent to receive 2 weeks' paid leave. Employee giving birth should submit a claim for NYS disability, which will reimburse the employee for 66.67% of the employee's total compensation figure (up to \$1500/week) for up to 8 weeks from the date of the baby's birth. Adoptive parents will receive the same time off with pay as a birth parent but will not be entitled to file a disability claim. NYS Paid Family Leave (PFL) can then be taken for an additional 12 weeks , and the primary care parent will receive 67% of their salary up to \$1,228.53 per week through the vendor. Salary will not be paid by Employer during PFL but position held and benefits continued. Total minimum time available is 8 weeks disability + 12 weeks PFL = 20 weeks
VACATION	Generally vacation time is allotted based on years of employment. 2 weeks in year one (if start date is prior to June 1st), 3 weeks in year two & three; finally, 4 weeks in year four and beyond. Part-time employees get 2 weeks without any increase over time.
SABBATICAL LEAVE	Currently there is no set sabbatical leave for lay employees, but it is being looked into.

The COLA shall be the basis for compensation conversions with all continuing lay employees having already completed at least one full year of service. Diocesan practices are to address salary increases on an every other year basis. This resolution is a guideline and not a mandated salary increase.

* Employee Assistance Program addresses the emotional, physical, family and legal needs of employees and their dependents in the form of immediate help, referrals and resources.

Diocesan Payroll Service

Currently 90% of our church employees are paid through the Payroll Service. The primary benefits are receiving the lowest rates available and applicable regulatory requirements are covered. Additional employee benefits are Flexible Spending Account, Transportation Fringe Benefit, Aflac Supplemental Insurance, Plum Entertainment Discounts. Additional benefit info available at www.dioceseli.org.

Submitted by Diocesan Council



List of Treasurers to Whom Offerings Should be Sent

Support for Common Ministry <i>Pledge Payments</i>	Payable to: Episcopal Diocese of Long Island Mail to: 36 Cathedral Avenue, Garden City, NY 11530
Diocesan Altar Guild	Mail to: Jane Ames, 604 Park Ave, Woodbury, NY 11797
Episcopal Health Services	Mail to: The Corporate Controller 377 Oak Street, Garden City, NY 11530
Episcopal Ministries of Long Island	Payable to: Episcopal Ministries of Long Island Mail to: 36 Cathedral Avenue, Garden City, NY 11530
Book of Remembrance <i>A Tax-deductible gift for Memorial of loved one(s), Thank Offering, In Honor of a Special Occasion, etc. An Acknowledgement will be sent to families of those remembered</i>	Payable to: Episcopal Ministries of Long Island Mail to: Episcopal Ministries Book of Remembrance 36 Cathedral Avenue, Garden City, NY 11530
The Bishop's Fund for Theological Education	Payable to: Episcopal Diocese of Long Island Mail to: 36 Cathedral Avenue, Garden City, NY 11530
The Bishop's Call <i>The Bishop's Fund to assist with missionary and charitable work in the Diocese.</i>	Payable to: Episcopal Diocese of Long Island Mail to: 36 Cathedral Avenue, Garden City, NY 11530
United Thank Offering	Payable to: ECW-Diocese of Long Island Mail to: Ancilla Friday, 651 E 77th St. Brooklyn, NY 11236
Episcopal Church Women Diocese of Long Island	Mail to: Debbie Richberg 63 Court St., North Babylon, NY 11703
Good Friday Offering	Payable to: Episcopal Diocese of Long Island <i>("Good Friday Offering" in memo line)</i> Mail to: Finance Department Episcopal Diocese of Long Island 36 Cathedral Avenue, Garden City, NY 11530
Episcopal Relief & Development Fund	Mail to: Episcopal Relief & Development PO Box 7058 Merrifield, VA 22116-7058



Episcopal Real Estate of Long Island

Episcopal Real Estate of Long Island (ERELI) assists with the management of diocesan real estate by providing construction, asset management and general administrative services to our parishes.

Construction

During 2025, the Construction Management team, comprised of Anthony Natale, Director of Construction, and Tina Kurek, Senior Construction Manager, successfully completed 37 projects at a cost of **\$4,294,288**.

The team is currently overseeing **17 active projects** with total costs of **\$10,586,950**.

ERELI has **35 upcoming construction projects** slated to begin in 2026. These projects are in various stages of commencement with a value of **\$10,723,750**. These projects are funded through a combination of parish funds, grants and loans with a small portion of life safety work funded through Trustees' emergency funding.

During 2025, ERELI construction has maintained an average MWBE (Minority – and/or Women-Owned Business Enterprise) hiring rate of 40%, which is well above the New York State goal of 30% MWBE hiring.

Additionally, ERELI construction continues to provide interior design and structural assessment services on many projects, eliminating the need and cost of outside vendors.

Procedure for Potential Construction Project

1. Parish requests a site visit with the ERELI construction team to discuss a potential project or construction-related issue. (See next page for contact info.)
2. After an initial site visit, the ERELI construction team will determine if it is feasible or necessary for the project to move forward. Priority is given to life-safety projects.
3. If it is determined that the project should move forward, the ERELI construction team informs the Bishop of the potential project, briefly explaining the project along with the discussed budget and funding.
4. If the Bishop agrees that the project should move forward, ERELI will begin the hiring process of architects, engineers, consultants, or contractors.
5. Any professional that would be needed for the project is now interviewed. A selection is made, contracts are written and signed.
 - a. ERELI prepares contracts for the hiring of architects, engineers, and contractors. These contracts are signed at the ERELI office in Garden City. All parties are present: priest, contractor, and the ERELI construction team.
 - i. ERELI sets the fee structure for architects and engineers
 - ii. *Example:* Architect/Engineers fees not to exceed 10% of the total cost of any renovation project – fees not to exceed 7% of any new construction project
 - iii. If a feasibility study is required, a flat fee of \$5,000.00 is paid for this study. If the project moves forward, the \$5,000.00 comes off the total end fee.
 - b. The selected architect/engineer now proceeds with the design phase.
 - c. Once the design phase is completed ERELI will review with the parish. Changes are made if warranted, design is adjusted and finalized.

Procedure for Potential Construction Project (continued)

- d. Documents are then created for the purpose of bidding.
 - e. Contractors that will be invited to bid are selected, 3-5 minimum depending on the project size and scope.
 - f. Bid packages are sent to selected contractors. Bid packages will include all pertinent information.
 - g. A contractor walk-through is conducted; any contractor questions must be presented via email. Addendum sent out answering all questions.
 - h. Bids received, reviewed, and analyzed.
 - i. Contractors with the lowest qualifying bids are interviewed.
 - j. Contractor is selected.
 - k. All required documents needed are submitted by the contractor (insurances, workman's compensation, project schedule, schedule of values and payment schedule).
 - l. Contracts created are signed.
 - m. A kick-off meeting is held onsite and the project begins.
6. Construction phase is now in progress.
 7. During construction, the ERELI construction team:
 - a. Oversees all construction from day one to Certificate of Occupancy or Certificate of Completion.
 - b. Attends project meeting.
 - c. Reviews, approves, or rejects all applications for payments. Tracks payments.
 - d. Reviews and inspects all work for conformity.
 8. Closeout documents submitted and reviewed.
 9. Certificate of Completion or provided completion document received.
 10. Project deemed complete.

Funding Options

- Parish funds the project using their own monies.
- The parish requests funding or funding assistance from the trustees which will be presented by Anthony Natale to the trustees at the next monthly trustee meeting.
- Parish can apply for an Episcopal Church Building Fund (ECBF) loan:
 - The ECBF makes non-mortgage loans to Episcopal congregations and organizations. Loans are made for building projects, renovations, repairs, improvements and or purchase of land or buildings. This includes church buildings, schools, rectories, diocesan camps, and buildings. Loans must be reviewed, approved, and secured by the Trustees of the Estate. The maximum amount for this loan is \$750,000. Contact Anthony Natale.

Additional information on the above and loan

- **applications can be found by scanning the code.**



Key Contacts (Construction)

Anthony Natale

Director of Construction

anatale@dioceseli.org

cell: (516) 448-6889

Tina Kurek

Senior Construction Manager

tkurek@dioceseli.org

cell: (516) 236-5463



Compliance/Violation Bulletin

Nassau and Suffolk Properties:

There is no central repository to monitor or report violations or compliance notices for Nassau and Suffolk counties. There are, however, some standard items that should be regularly monitored and inspected.

Potential Building and Occupancy Inspection & Compliance Requirements

- Elevator & Lift Inspections
- Public Assembly Permits
- Fire & Security Alarm Permits
- Registration with Fire and/or Police Dept.
- Boiler Inspections
- Fire Extinguisher Inspections
- Cooking Equipment Fire Suppression System Inspection (commercial kitchens)
- Sprinkler System Inspections
- Backflow Prevention Device Inspections

The above list is a sample of potential requirements and may not be comprehensive for your particular building and municipality. There may be some listed that are not required. Please reach out to your county, village, and/or municipality to request a list of requirements.

Brooklyn and Queens Properties:

The Diocese of Long Island works with real estate consultants Jack Jaffa & Associates to monitor violations and compliance, and to provide alert services for all church properties in Brooklyn and Queens. Designated property managers at each parish should have access to Jack Jaffa’s online portal and receive email notifications about new and outstanding violations, as well as inspection requirements. City regulatory agencies have numerous reporting and compliance requirements changing at a rapid pace. Ignoring requirements and outstanding violations can lead to insurmountable penalties and potentially roadblock other building initiatives until cleared. The severity of certain violations can ultimately block the issuance of new work permits, obtaining final certificates of occupancy and even result in the loss of NYC Dept. of Finance tax exemptions.

If you have not already received an email with login credentials but believe you should be included in the contact list, please have your rector or priest-in-charge email Tina Kurek with your full name and email address to request access. Please contact Tina if you want to be removed from the contact list.

Alert services are paid for by the Trustees of the Diocese. Jack Jaffa provides representation and consultation services for various cases and summons. That service has been negotiated but it is NOT prepaid or included and would need to be approved and paid for by the parish. You are not required to use Jack Jaffa for representation. You may have other counsel you prefer to work with and there are many instances where you may be able to resolve a violation on your own.

Scan the QR code for a New York City compliance calendar and regulatory resources provided by Jack Jaffa



Asset Management

Development

If your congregation is interested in understanding the development options and opportunities for any underutilized space on your premises, please reach out to Ellen Liu Chan and Ariel Curry to begin a conversation.

Leasing FAQs

How much should I rent this space for?

- Our team works with brokers and experts in the religious real estate space to assist with appropriate pricing and marketing of leasable spaces. Church spaces can be difficult to price due to the nuances but we can lean into similar spaces that have been rented within our diocese as a comparable metric, in addition to looking externally for pricing guidance. Spaces can be leased for exclusive use (24/7 use), part-time use (a particular time slot on a Sunday) or for the day (for a wedding or funeral). Our office is happy to answer your questions and assist in your efforts to monetize your space.

Will a rental jeopardize the parish's religious property tax exemption?

- Depending on the jurisdiction and the circumstances, a rental can have implications on your tax exemption status. Properties that are rented to a non-profit will typically retain the property's tax-exempt status, except in certain instances where the use of the property has been altered. Properties that are rented to individuals or for-profit entities will be returned to the tax roll. Depending on the rental income from a for-profit entity, it may be worthwhile to go back on the tax rolls. Before evaluating this decision, request an estimate of the tax bill from your tax assessors. Note that properties can have a partial tax exemption such that only the portion of the property rented to a for-profit tenant is taxable. Please reach out to our office to discuss your specific situation.

What terms need to be in the lease?

- Lease conditioned upon ecclesiastical approval
- Safe Church Training
- Background checks for all key holders
- Appropriate Certificate of Insurance
- Security deposit
- Permitted signage
- Landlord cancellation clause
- Term of lease
- Renewal options (*if any*)
- Late fees for past due rent

Who needs to approve this lease?

- All property encumbrances require the approval of the Bishop and Standing Committee. Properties owned by the Trustees will require the Trustees to enter into the lease agreement and will also require Trustee approval. Leases of properties that are not owned by the Trustees AND are longer than five (5) years also require the approval of the County Supreme Court.

Asset Management (continued)

Leasing FAQs (continued)

What other questions do we need to consider when leasing our space?

- Will the congregation need to use this space?
- What is the term of this agreement?
- Is the cost of utilities included in the price of the rent?
- For multi-year leases, are there adequate rent increases built into the rent?
- Who is responsible for cleaning, landscaping, snow removal, trash removal?
- Are times of use outlined in the lease? Are there late fees for late rent payments?

What questions should I ask a potential tenant?

- Where are they renting now and why are they seeking new space?
- What are their space needs?
- Do they have proof of funds?

What are other considerations to insure successful leasing?

- Establish a property maintenance fund for ongoing repairs and wear and tear.
- Maintain building systems (roof, gutters, boiler) to ensure a positive user experience.
- Define permissions and approval requirements for tenant improvements.
- For multi-tenant properties, implement a clear plan for shared-use communication.

Key Contacts (Asset Management)

Ellen Liu Chan

Director of Asset Management

echan@dioceseli.org

cell: (516) 540-9988

Ariel Curry

Real Estate Associate

acurry@dioceseli.org

cell: (516) 526-9717

Administration

Annual Property Tax Exemption Renewals

Property tax exemption renewals require an annual filing. Reminder notices are mailed out by the Department of Assessment for Brooklyn, Queens and Nassau County in early October. These counties have online filing platforms. The townships in Suffolk County mail the renewal forms in December. These forms are filed either in person or by mail.

County	Filing Notes	
NYC Boroughs	Due January 5, 2026 File online →	
Nassau County	Due January 2, 2026 File via email: nccommercialexemptions@nassaucountyny.gov or via USPS	
Suffolk County	Typically due March 1st. Please confirm official due date with your Townships	

Incorporated Villages Check with your village for their due date

Contact Jennifer Kosky to confirm your parish has filed and if possible, email a copy of the filing. You may also contact Jennifer with any further questions.

Water Exemptions for Churches and Rectories in Brooklyn and Queens

In order for an eligible organization to receive an exemption from water and wastewater charges, it must file an application with the NYC DEP Bureau of Customer Services. Having an NYC Not-For-Profit Property Tax Exemption does not automatically qualify the organization for an exemption from water and wastewater charges.

Eligible organizations that occupy multiple properties must submit an application for each property. Eligible organizations that occupy the same property must each file separately. You may mail or deliver the completed Exemptions Application Required Documentation Checklist (page 5) and Exemptions Application Line-by-Line Instructions (pages 6-7) with all required documents to the following address: BUREAU OF CUSTOMER SERVICES, EXEMPTION UNIT 59-17 Junction Boulevard, 7th Floor Flushing, NY 11373-5107.

The completed application must be signed by someone with the authority to act on behalf of the applying organization and notarized before submission. You may scan and email the completed application to: customerservice@dep.nyc.gov. Please call the EXEMPTION UNIT with any application related questions at (718) 595-7803.

The exemption application can be found on the DEP website or by scanning the code. →



Key Contact (Administration)

Jennifer Kosky
Real Estate Administrator
jkosky@dioceseli.org
516-248-4800 x 122

Episcopal Ministries of Long Island

Episcopal Ministries of Long Island (EMLI) resources, nurtures, and amplifies a diocesan-wide network of ministries bringing our faith beyond the walls of our churches and into the public square.

The Episcopal Ministries Annual Appeal **this May** funds our parish ministry grants. Your support, as key liaisons between your congregations and the diocese, is absolutely vital to ensure we can continue to support parish-based ministries. We truly could not do this without you!

Clergy and parishioners with an interest in starting a community/outreach ministry, expanding one, or simply learning more about how to grow and strengthen ministries can access tailored-to-your-needs training, expertise, and a network of community connections.

EMLI also provides funding for Episcopal parish-based ministries in Brooklyn, Queens, Nassau, and Suffolk. **Grant applications are due each year on March 15, June 15, September 15, and December 15.** Contact Sandra Senior if you are considering submitting a grant application.



RESOURCE

We “bring our faith from pew to public square” by financing new and existing ministries that are affiliated with the Episcopal Church in our diocese.



NURTURE

We offer training and mentoring to equip ministry volunteers and leaders with the necessary skills and connections to effectively serve our communities.



AMPLIFY

We connect new ministries with similar initiatives, relevant experts and local media to scale impact. We also provide training on amplifying communications.

As the scope of new grassroots ministry in the diocese expands, we’ve brought on new key staff to help support the demand for resources

Lauren Bakoian joins EMLI as our first ever Community Engagement Manager. Lauren visits our ministries, trains volunteers, and helps parish programs with new tools and strategies to grow in capability and sustainability. Get in touch with her at lbakoian@diocese.org.

Jack Smith joins EMLI as our new Communications and Marketing Manager, expanding EMLI’s digital work and amplifying stories from across the diocese.

Key Contacts

Mary Beth Welsh

Executive Director
mbwelsh@dioceseli.org
 ext. 123

Sandra Senior

Director of Programs
ssenior@dioceseli.org
 ext. 149

Patricia Hayes

Administrative Assistant
phayes@dioceseli.org
 ext. 119

One Mission Campaign & Stewardship Faithfully Re-modeling for the Future of the Church

Stewardship often feels like a chore for church leaders and, at times, an uncomfortable topic for parishioners. Yet stewardship is far more than a financial obligation. At its best, stewardship increases vitality—not only through financial sustainability, but by strengthening discipleship, deepening connection, and energizing the mission and witness of the Church.

When approached with intention, stewardship becomes a formative practice. It helps parishioners align their faith, values, and resources with God's work in the world. It shifts the focus from maintaining institutions to participating in mission—ensuring that our churches remain places of hope, relevance, and impact in a rapidly changing cultural landscape.

Recent research, including findings from Giving USA, confirms what many parishes are already experiencing: the stewardship relationship has changed. **Today's givers are not less generous**, but they are more discerning. While they feel less obligated (specifically to institutions) than ever before, **they are motivated by clarity of purpose, trust in leadership, alignment with values, and a visible connection between their generosity and meaningful impact.**

Across generations—particularly among Millennials and Gen Z—giving is increasingly driven by ongoing communication rather than episodic appeals. These donors expect regular updates, stories of impact, and transparent insight into how resources are used. Giving USA reports that donors who feel informed and connected to outcomes are significantly more likely to remain engaged over time, while a lack of trust and communication is one of the leading reasons donors disengage.

This shift has profound implications for the Church. Stewardship can no longer rely solely on annual pledge campaigns or budget-driven messaging. Effective stewardship today is year-round, relational, and narrative-based. It prioritizes storytelling over spreadsheets and formation over transactions. It invites people into shared purpose rather than asking them to meet institutional needs.

This evolution does not weaken stewardship—it strengthens it. Churches that emphasize values, mission clarity, gratitude, and consistent communication experience higher donor retention, deeper participation, and stronger alignment between generosity and discipleship. When people understand why their giving matters and how it advances God's work, generosity becomes an expression of faith rather than an obligation. The opportunity before us is not to recover past models, but to faithfully adapt.



One Mission Campaign & Stewardship Faithfully Re-modeling for the Future of the Church (continued)

Stewardship today calls us to move...

- ...from obligation to invitation;
- ...from funding ministries to forming disciples;
- ...from episodic fundraisers to sustained relationships.

By embracing this shift, the Church is positioned not only to sustain its ministry, but to deepen its witness and more fully reflect God's abundance in the world.

The One Mission Campaign is the diocese's initiative to support local parishes and several pillars across the diocese specifically empower parishes and parish leadership to remodel – and re-model – stewardship in order to faithfully answer the call to serve our changing world. The four pathways of this campaign translate the stewardship shift outlined above into faithful, practical action—meeting parishes where they are while strengthening year-round communication, deepening trust through visible impact, aligning generosity with values, and fostering sustainable engagement rooted in shared mission rather than episodic obligation.

We invite you to be in touch to explore how we can be of assistance in supporting your church's ministry through the faithful discipline of stewardship!

For questions or to begin scheduling your parish's participation, contact:

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ONE MISSION

Answering the call to serve our changing world



Pathways to Participation *for Parishes*

The One Mission Campaign strengthens local parishes across the Episcopal Diocese of Long Island by offering structured, practical pathways that help congregations take faithful next steps—*no matter their size, resources, or current capacity.*

Participation is not uniform; each parish chooses the option that aligns with its needs, vision, and readiness.

Four Pathways for Parish Engagement



1 Collaborative Capital Campaign
Recommended for parishes ready to pursue significant improvements, expansions, initiatives or repairs.

This pathway aligns your project with diocesan support— strategy, messaging, leadership development, donor engagement, and shared expertise—to help launch and sustain a successful capital campaign effort.



3 Stewardship Program Refresh
Recommended for churches needing renewed energy and practical tools to improve annual giving.

The focus is a clear, consistent annual stewardship rhythm, improved communication strategies, and structured steps to increase annual giving by at least ten percent.



2 Visioning Retreat & Annual Stewardship Calendar
Recommended for congregations seeking clarity about their future and a stronger financial foundation.

This option includes a facilitated visioning retreat, discernment on mission priorities, and a customized, year-round stewardship plan designed to strengthen giving, congregational investment, and long-term sustainability.



4 Guided One-Time Special Offering
Recommended for parishes not positioned for major initiatives but committed to participating meaningfully and engaging stewardship in a different way.

This offering creates a simple, achievable opportunity for your parish to and within contribute to the shared diocesan effort while strengthening internal stewardship and engagement practices that will help redevelop (and redefine) stewardship in the local parish.

Key Resources

Diocesan Website



Safe Church Ministry



Diocesan Contacts



Episcopal Real Estate of Long Island (ERELI)



Parish Administration & Church Governance



Episcopal Ministries of Long Island (EMLI)



Survey following 2026 Finance & Administration Seminar



View Recordings and Archived Presentations from this Seminar

