

Connectional Giving

CONNECTIONAL GIVING

1. Apportionments

The apportionment system is the vital financial link between local congregations and greater United Methodist Church. Paragraph 247.14 of the 2008 *Book of Discipline* states that “*the World Service Fund is basic in the financial program of The United Methodist Church. The World Service apportionment represents the minimum needs for the mission and ministry of the Church. Conference benevolences represent the minimum needs for mission and ministry in the annual conference. Payment in full of these apportionments by local churches is the first benevolent responsibility of the church.*”

In paragraph 622 of 2008 *The Book of Discipline* states that, “*When the apportionments for bishops, district superintendents, conference claimants, and Equitable Compensation have been determined, payments made to the same in each pastoral charge shall be exactly proportional to the amount paid on the clergy base compensations.*” These items are asterisked on the contributions forms to help identify them. If these aren’t paid, your pastor should be paid in exactly the same proportion.

Decimal Calculations:

THE 2010 CONFERENCE DECIMAL PLAN

The Council recommends that all 2010 Apportionments shall be distributed annually to the local churches on the basis of each church’s decimal, calculated as follows:

- A. Each local church’s decimal shall be based on the church’s expenditures as reported to the Annual Conference and recorded in the Statistical Tables of the Journal, or as corrected and certified by the District Superintendent and reported to the Council on Finance and Administration.
- B. Each local church’s total for Current Program Expense, Other Operating Expense, and all Staff Compensation (including diaconal ministers and clergy) for the years 2006 and 2007, and 2008 (columns 64, 65b, 66c, 67c, 68c, 69, 70, 71, and 72). Please remember that church membership, benevolent giving and capital expenditures are not included in apportionment calculations.
- C. The resulting decimal for each church shall be multiplied by the amount of each Apportionment approved by the Annual Conference as the budget for the year.
- D. The amount so determined shall be distributed to each local church as its share of the Apportionments to be presented to each charge, but not made subject to acceptance. It is requested that each Apportionment as apportioned shall be included in full in each local church budget, reflecting a commitment to the worldwide mission of The United Methodist Church. Local churches who so desire may include ministerial support items, designated on the apportionment sheet by an asterisk (*), in the clergy support section of their budget. Interpretative information about the apportionments will be available to laity and clergy.