

## **THE 2011 CONFERENCE DECIMAL PLAN**

The Council recommends that all 2011 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 2007, 2008, and 2009 shall be divided by the Annual Conference total of those same items for the same three years. (The columns 64, 65b, 66c, 67c, 68c, 69, 70, 71 and 72 for 2007, and 2008 and columns 53, 54a, 55a, 56a, 57, 58, 59, 60, 61a, and 62a for 2009.)
- C. For those congregations that anchor a new church start approved by the Cabinet and have a clergy appointed to undertake the task, will have amounts listed in columns 54b, 55b, 56b, 61b, and 62b deducted from their expenses in 2009 above.
- D. Churches who make donations to new church starts and/or church revitalization may show those donations on line 48 so that they are not included in their apportionment calculations.
- E. 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.
- F. 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.