

## CONFERENCE MISSION AND MINISTRY FUNDING

### **PREAMBLE:**

Mission and ministry of the Rocky Mountain Conference and The United Methodist Church depend entirely on the generous giving by local churches. As Christians, our giving is an expression of our faith and commitment to God.

“Church Tithe” plus “Mission Offering” is proposed as the means for local church support for the Mission and Ministry of the Annual Conference and the General Church. The intent in using this method is to maintain clarity and transparency in how, where and for what purpose funds are being used, and to continue to build a closer connection between local churches, the Conference and the General Church.

### **ACTION TO BE VOTED UPON:**

1. The 2009 Rocky Mountain Conference Budget as adopted by the Annual Conference shall be apportioned to the churches of the Annual Conference in accordance with ¶614 of The Book of Discipline of The United Methodist Church, 2004.
2. The apportioning of the 2009 Rocky Mountain Conference Budget will be based upon the Church Tithe, plus Mission Offering. The method is described below.

#### Church Tithe plus Mission Offering

The Church Tithe plus Mission Offering funding for annual Rocky Mountain Conference Budgets during the 2009-2012 quadrennium shall be a percentage of local church Adjusted Gross Revenue. During the 2009-2012 quadrennium the Church Tithe plus Mission Offering for a local church in a calendar year will be a Tithe of 10% plus a Mission Offering not to exceed 5% of Adjusted Gross Revenue. The Mission Offering percentage will be determined annually by the Conference Council on Finance and Administration. General and Jurisdiction Conference obligations will be paid proportionately from Church Tithe plus Mission Offering receipts.

For 2009 the Church Tithe plus Mission Offering for a local church is 13% of Adjusted Gross Revenue.

Adjusted Gross Revenue is local church Gross Revenue less the following exclusions:

1. Capital campaign income
2. Endowment donations
3. Tuition paid for services
4. Direct costs of fund-raising
5. Funds designated locally/pass-through funds

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**RATIONALE:**

According to ¶614, of The Book of Discipline of the United Methodist Church, 2004, the Conference Council on Finance and Administration is responsible for recommending to the annual conference for its action and determination, “the methods or formulas by which the approved budgeted amounts for clergy support, administration, World Services, Conference Benevolences and other apportioned causes (¶613.1-.4) shall be apportioned to the districts, churches or charges of the conference.”

The Rocky Mountain Conference process and percentage based formula for funding Conference and General Church Mission and Ministry as approved in 2007 and implemented in 2008 has proven to be more understandable and effective than apportionment formulas used in prior years. Experience in 2008 has demonstrated that a Tithe of 10% plus a Mission Offering of 1% produces insufficient revenue to fully fund the Mission and Ministry of the Conference. The conclusion that a Tithe of 10% plus Mission Offering of 1% would fully fund Conference Mission and Ministry was based on the assumption that exclusions from gross income would be between 10% and 15%. Actual exclusions from gross income during 2008 are in excess of 25% resulting in receipts below expectation. The Council on Finance and Administration has determined that an increase in the Mission Offering percentage is necessary in order to adequately fund the Rocky Mountain Conference Budget for 2009. Modifications to the Mission Offering percentage may be made annually as the flow of receipts from the Church Tithe plus Mission Offering is fully characterized based upon actual experience.

**PETITION INFORMATION:**

**EFFECTIVE DATE:** January 1, 2009

**TERMINATION DATE:** December 31, 2009

**FINANCIAL IMPACT:** Funding plan for Rocky Mountain Conference Mission and Ministry in 2009

**ORIGINATOR OR THE PETITION:**

Council of Finance & Administration

**PERSON TO PRESENT THE PETITION TO CONFERENCE:**

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