

NORTH CENTRAL NEW YORK CONFERENCE SHARED MINISTRY FORMULA Effective for 1999 through 2005 Shared Ministry calculations

The core methodology of using a combination of worship attendance, income and expenses is seen as recognizing key factors in the life of a local church. The inclusion of the average number of persons in worship and the income of the church tends to recognize the level of ministry support available, regardless of the size of the facility being used.

The Council of Stewards, upon recommendation of the Finance Team, approved the following formula effective for the 1999 Shared Ministry calculation and for the years following.

Recommendation:

1. The Shared Ministry formula will be based on local church data for the last three years of reported statistics.
2. The Shared Ministries will be calculated as follows:
 - a) 20% will be based on the number of "average attendance at all worship services", which is reported on Line 10 of the Statistical Tables.
 - b) 30% on the following income lines:
 - C Line 101 - Pledges, loose offerings, Sunday School, etc.
 - C Line 105 - Gross rental income from parsonage or rental property.
 - C Line 106 - Donations for personal use of church property.
 - C Line 109 - Interest, dividend or other investment income.
 - C Line 111 - Miscellaneous income.
 - C Line 112 - Net income from fund raisers.
 - c) 50% on the following expense lines:
 - C Line 55 - Pension funds paid by the church
 - C Line 61 - Pastor's base compensation
 - C Line 62 - Associate pastor's base compensation
 - C Line 63 - Utilities and other housing-related expenses for pastor (s)
 - C Line 64 - Travel reimbursements for pastor (s)
 - C Line 65 - Other expenses/reimbursements for pastor (s)
 - C Line 66- Diaconal minister's compensation
 - C Line 67 - Other staff compensation
 - C Line 68 - Current expenses for program
 - C Line 69 - Other current operating expenses
3. If data required by the Shared Ministry formula has not been reported by a church, the last reported data will be inserted into the formula.
4. The **Shared Ministry dollars** for any individual church will not **increase or decrease** by more than ten percent (10%) from the previous year for that church with the following exceptions:
 - a) When historical data is reinstated for Federated or Yoked churches upon the appointment of a United Methodist pastor to those churches, Shared Ministry dollar increases will be limited to 25% per year.

- b) When new churches are chartered, Shared Ministry dollar increases will be in the range of 10% to 25% as negotiated with the church by the District Superintendent and the Conference Steward.
5. Rental income exclusion guidelines: Rental income as reported on Line 104 of the Statistical Tables may only be offset against Other Current Operating Expenses (Line 69) for an amount equal to the “Electricity”, “Heating”, “Trash/Water/Sewer”, “Snow Removal/Lawn Care”, “Taxes”, “Janitorial Supplies”, “Multi-peril Insurance Only” and “Security/Safety” expenses as reported at Lines 69 (f) through (m) or such other lines on which those expense descriptions are listed supporting Line 69. The amount of this exclusion will be listed in the appropriate year data columns on the calculation sheet and subtracted from the “Church Total” line before inclusion in the Shared Ministry formula. The income exclusion is limited to the total of expenses listed on Line 69 (f) through (m).
6. Other documented expense exclusion guidelines: Documented operating expenses, excluding parsonage expenses, used to support community activities within the church building may be deducted from Other Current Operating Expenses [Line 69 (f) through (m)]. Adjustments to the data will be made from entries on Line 200 of the Statistical Tables and noted on the Shared Ministry calculation sheet.
7. Tuition/fees exclusion guidelines: Income derived from church operated programs such as day care, pre-school or adult care as reported on Line 103 will be netted against expenses for these Community Service Programs as reported on Line 68 (l) through (m) and such other Line 68 sub-categories as noted. The income exclusion will be noted on the calculation sheet and is limited to the actual expenses incurred for the Community Service Programs.
8. Denominational considerations:
- a) Pastor compensation and pension costs (Lines 55 and 61) will be **included** in the Shared Ministry calculation for **United Methodist Churches** that are served by a non-United Methodist pastor. These costs will be shown on the Shared Ministry calculation sheet.
- b) Pastor compensation and pension costs (Lines 55 and 61) for Federated and Yoked churches of another denomination that are served by a non-United Methodist pastor will be **excluded** from the Shared Ministry calculation. If any historical data is contained in the data base for the three years being use for the calculation, it will be removed prior to the Shared Ministry calculation and will not be shown on the Shared Ministry calculation sheet.
- c) Changes in appointments which become effective with the current year’s Annual Conference Session that change the status of a pastor in those churches covered in (b) above, will have the 3 year Shared Ministry formula data changed accordingly.