Appendix B — Funding The Mission 2019-2020

1. That each local organized church:
   a. Give 5.5 percent of its current adjusted income to the District Ministries (which includes all district auxiliaries i.e. NMI {0.225%}, SDMI {0.225%}, and NYI {0.225%});
   b. Give 2.25 percent of its current adjusted income to Pensions and Benefits;
   c. Give 2.25 percent of its current adjusted income to Eastern Nazarene College;
   d. Give a minimum of 5.5 percent of its current adjusted income to the World Evangelism Fund;
   e. Send all funds given for District Ministries (including NMI, SDMI, and NYI auxiliaries), Pensions & Benefits, and Eastern Nazarene College to the District Treasurer for distribution; and
   f. Send the World Evangelism Fund and Ten Percent Mission Special dollars to the General Treasurer through the online giving tools at www.fundingthemotionion.org or mail them to the General Treasurer at PO Box 843116, Kansas City, MO 64184.

2. That each church plant give 10% of its current adjusted income, which will be divided between World Evangelism Fund, Pensions & Benefits, Education (ENC), District Ministries, and the three District Auxiliaries. These funds should all be sent to the District Treasurer who will distribute the funds to the various entities.

3. That income for local organized churches and church plants includes all funds which are charitable contributions, less the amount paid to World Missions, Ten Percent Mission Specials, District Missional Ministry pledges and other specials that have been approved.

4. That all local organized churches and church plants send their 10% to the District Treasurer by the 10th of each month.
Every local church on the Mid-Atlantic District is asked to give 5.5 percent of its current income to the District Ministries (which includes all district allocations, and NMI, SDMI, and NYI); 5.5 percent of its income to the World Evangelism Fund; 2.25 percent to Pensions and Benefits; and 2.25 percent to Eastern Nazarene College. This amount totals 15.5% of the present income. This philosophy is based on the same proportionate giving we teach our people, which is to give a tithe plus missions.

(Note: Mid-Atlantic District approved church plants are asked to give 10% of their current income as allocations, which will be divided between World Evangelism Fund, Pensions & Benefits, Education {ENC}, District Ministries, and the three District Auxiliaries. These funds should all be sent to the District Treasurer who will distribute the funds to the various entities.)

Income for local churches [and church plants] includes all funds which are charitable contributions, less the amount paid to World Missions, Ten Percent Mission Specials, District Missional Ministry pledges and other specials that have been approved.

So, the plan looks like this:

At the end of each month:
- Figure your total income for that month
- Subtract those dollars sent to the General Treasurer for World Evangelism Fund
- Subtract those dollars sent in for Mission Approved Specials
- Subtract those dollars sent to the District Treasurer for the District’s Missional Ministry Pledge
- Subtract those dollars considered “in and out” monies

10% of that adjusted income is to be sent directly to the Mid-Atlantic District Treasurer, 108 Central Avenue, Glen Burnie, MD 21061 by the 10th of the following month: Our District Treasurer will distribute that 10% to the following:
- District SDMI
- District NYI
- District NMI
- District Ministries
- Pensions & Benefits
• Eastern Nazarene College

5.5% of that adjusted income is to be sent to the General Treasurer through the online giving tools at www.fundingthemission.org, or mail it to the General Treasurer, Global Treasury Services, PO Box 843116, Kansas City, MO 64184 by the 10th of the following month. (For approved church plants, your 10% is to be sent to the Mid-Atlantic District Treasurer, who will in turn distribute the amount between the various entities INCLUDING World Evangelism Fund)

AN ILLUSTRATION:

If your church receives $10,000.00 in “charitable receipt income” in the month of April 2017, BUT $1,000.00 of that amount was Easter Offering dollars:

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\begin{align*}
$10,000.00 & \\
- 1,000.00 (\text{because you will be sending this to the General Treasurer}) & \\
$9,000.00 & \text{would be the income on which 15.5% would be based}
\end{align*}
\]

This means:

10% of $9,000.00 = $900.00. This amount is to be sent to the District Treasurer to fund P&B, ENC, District Ministries, and all District Auxiliaries.

5.5% of $9,000.00 = $495.00 is to be sent to the General Treasurer for the World Evangelism Fund.

HOWEVER, SINCE $1,000.00 is designated as Easter Offering, that amount ($1,000.00) should be sent to the Global Ministry Center marked World Evangelism Fund, Easter Offering (because the Easter Offering is part of WEF). So, you would have overpaid WEF for April by $505.00.

BUT PLEASE NOTE:

The $505.00 goes toward your yearly total of 5.5% – so, if your May income was still $10,000.00 you would not need to send in the full $550.00. You would only need to send in $45.00. Total income for April and May = $20,000 - $1,000 = $19,000 x 5.5% = $1,045; you sent in $1,000 in April, so you only need to send in $45 in May.

EXAMPLES of “In and Out” Monies – and monies that are not charitable contributions... could include:

Love offerings for special occasions (with no tax deductions expected)  
Registration costs for Women’s Retreats  
Registration costs for Men’s Retreats
Registration costs for Youth Retreats
Registration costs for Children’s or Youth Camps
Easter Lilies & Christmas Poinsettias
Rental Income
Facility Income
Revenue from Day Care or Schools
Bank Account Interest
Expense Reimbursements (repayment from a person for something the church purchased on their behalf)

SEE NEXT PAGE FOR EXCLUSIONS

EXAMPLES OF EXCLUSIONS - There are other things that can be deducted from the “charitable receipt income” total each month. Here are some examples:

- Alabaster
- American Bible Society, Nazarene Bible College & Nazarene Theological Seminary Offerings
- Deputation Offerings
- Distinguished Service Award and Memorial Roll
- Fawn Grove Compassion Center (this is Point to Point Giving on the Funding the Mission website)
- LINKS
- Missionary Christmas Fund and Health Care/Special Remembrances
- Nazarene Compassionate Ministries Fund
- Vacation Bible School Missions Offerings
- World Mission Broadcast

PLUS: District Missional Ministry Pledges (these are taken at District Assembly) and any of the following District Approved Specials: (these are all known as Mid-Atlantic District Multi-Cultural Ministries under Point to Point Giving on the Funding the Mission website):

- Baltimore Brooklyn Latino
- Baltimore, MD Mission Work
- Community of Hope (Washington, DC), Inc.
- Fawn Grove Compassion Center
- Mid-Atlantic District Multicultural Ministries
- Milford Nazarene Compassionate Center
- New Cumberland Compassion Center
- New Start Churches Mid-Atlantic District (Approved District Church Plants)
- Shippensburg The Harbor
- Urban Missional Ministries
- W&W-Mid-Atlantic
- York, PA Journey House
- York, PA Rainbow Express/Inner City Ministries
- York City, PA