

10. Standing Rules & Rules of Order

recommendation of the Council on Finance & Administration. In preparing its recommendation, the Council on Finance & Administration shall consider any recommendations of the Conference Council on Ministries.

3. In extraordinary circumstances, on recommendation of the Conference Council on Ministries, the Council on Finance & Administration may release funds from the Benevolence Reserve Fund to be administered by the Conference Council on Ministries for emergency or unbudgeted Conference benevolence purposes.

F. Local Church Apportionments

1. As members of Christ's universal church, we have professed our loyalty to the United Methodist Church and have promised to do all in our power to strengthen its ministries. The ministries of the United Methodist Church extend beyond our local churches to endeavors throughout the world. We fund these endeavors through our apportionment giving.
2. In the California-Nevada Annual Conference of the United Methodist Church, a church's or fellowship's apportionment amount is a percentage of the annual budget approved by the Annual Conference in the preceding year. This percentage is determined annually using information from each church's "Local Church Report, Table II."
3. Each March, the Conference Treasurer shall total the following lines from the "Table II" for each church and fellowship from the previous calendar year:

All staff, operating and program expenses (lines 64 through 72)

From this total, the Conference Treasurer will subtract any parsonage rental income (line 96) up to the amount of pastor's housing allowance(s) (line 66).

4. The resulting amount is the local church's "net total paid" for the year (LCntp). This amount is considered a measure of that church's or fellowship's financial strength relative to all other churches/fellowships in the Annual Conference. The Conference Treasurer shall then add together all of the "net total paid"

amounts (LCntps) to get the Annual Conference's "net total paid" (ACntp).

5. In recognition that more of the financial strength of the smallest churches is needed to cover the fixed costs of operations, only 80% of the net total paid of the smallest churches will be included in this apportionment allocation. These smaller churches are defined as those with a net total paid less than the conference average compensation (CAC) for clergy.
6. The "net total paid" for each local church and fellowship (LCntp) shall be divided by the "net total paid" for the Annual Conference (ACntp). The resulting decimal figure shall be multiplied by the total budget adopted by the Annual Conference Session in order to determine each church's and each fellowship's share of the adopted budget.
7. For purposes of the above calculation, The Council on Finance and Administration shall have the discretion to determine the "net total paid" (LCntp) for any church or fellowship not turning in its "Table II" report by February 28th. The Council can increase the "net total paid" (LCntp) up to 25% over the prior year's amount for these churches.
8. For purposes of the above calculation, The Council on Finance and Administration in consultation with the District Superintendent shall have the discretion to decrease the "net total paid" (LCntp) of a newly organized church or fellowship in the first five years of its operation.
9. The Council on Finance and Administration shall recommend a budget to the Annual Conference that includes a total percentage change no greater than the percentage change in the Annual Conference's net total paid (ACntp).
10. The Annual Conference may adopt by majority vote a budget that is the same or less in total than the budget recommended by the Council on Finance and Administration. The Annual Conference may adopt by a two-thirds vote a budget that exceeds the budget recommended by the Council on Finance and Administration.